

Town of North Smithfield



*Annual Presentation and Recommendations of the
North Smithfield Budget Committee
Fiscal Year 2023-2024*

*Presentation to the
NORTH SMITHFIELD TOWN COUNCIL
June 5, 2023*

The Budget Committee has completed the preparation of the Town's fiscal year 2024 budget recommendations. The proposed fiscal year 2024 budget increases are conservative and take into account the pre-pandemic history of expenditures and revenue. The Budget Committee is aware of the continued inflationary pressures on homeowners and made every effort to minimize the economic impact on taxpayers, while still funding the necessary resources for the effective operation of the Town in the best interests of the community. The Committee also considered the long-term impacts of funding certain projects and departments.

The proposed fiscal year 2024 budget reflects a \$2,417,884.73, or 4.99%, increase over the FY 2023 budget.

2023 Adopted Budget	48,231,510	
2024 Proposed Increases		
Police Department	297,052	SRO, contract increases
Fire Department	344,183	contract incr., 2 add'l firefighters (6 mos), generators
Highway	253,893	Road Repair, professional services, rubbish
Parks & Rec	92,492	Laborer position, Custodian position (part time)
Parks & Rec - Capital	131,125	truck w/ plow, Tennis Court refurbishment
General Government	87,987	grant writer, HR director position (part time)
School Department	897,345	state aid, RIDE Reimbursable projects
All other changes, net	92,897	
Proposed 2024 Budget	50,832,585	(\$2,417,884.73 increase or 4.99%)

The proposed levy increase calculates to 2.69% (not finalized).

Proposed Increase in Personnel Costs

Among the proposed changes in this year's budget, the Budget Committee supports a number of new personnel changes. The first two are based on the recommendations of the Town Council and include the hiring of a personnel/Human Resource director (part-time) for \$35,000, and a 12-month contracted grant writer for \$60,000. The Committee recognizes that the town employees would benefit from the HR position as it would provide them with a much-needed resource to address personnel issues. The grant writer was hired this year on a four-month basis, and going forward it is expected this consultant would help raise funds in support of various capital improvement projects across numerous departments (including the School Department, see below).

The Fire Department has requested two additional personnel in order to staff an additional rescue. We agree that the hiring of two additional personnel would alleviate some of the coverage challenges the Fire Department regularly faces. Although the department requested a full year's funding for these positions of \$216,000, the Committee believes that by the time the department identifies and hires the two personnel they most likely will not start until halfway through the year. Therefore, we are recommending a budget increase of \$108,000 for fiscal year 2024 (half of the department request).

The Parks and Recreation department is requesting two positions, a full-time laborer and a part-time custodian (19 hours per week). The laborer position is necessary because the department has been having

difficulty finding seasonal help from other sources and they have enough work to keep the laborer busy year-round. The custodian would replace current contracted services (which have been substandard) at approximately the same cost, but this new employee would be accountable to the Town, which is expected to be an improvement over the current system.

Finally, the Committee has budgeted for an additional School Resource Officer (SRO) for the North Smithfield Elementary School and Camp Phoenix. This would supplement the current SROs stationed at the Middle and High schools (NSMS and NSHS). The Committee feels that the SROs serve an important safety function and should be assigned to all facilities where school-age children are present for a full day.

School Department

The School Department presented an operating budget request with a 3.5% increase based on an initial estimated amount of state funding of \$6,511,029. The School Department noted that if state funding was increased, the operating budget request could be decreased accordingly. Although the final amount of state funding is not known as of the date of this memo, the latest estimate of aid provided by the state is \$7,386,472. At this level of state funding, the budget committee feels that the operating needs of the school department will be met if the Town appropriation is level funded at \$21,544,651, because the resulting total amount received with state funding will be \$28,931,123 (in excess of the estimated \$28,810,372 the School Department has budgeted for operations). If received, the excess amount from state funding over the department's request will be \$120,751. The Budget Committee recommends that any excess funds that exceed the operating budget be placed in reserve for capital projects related to the schools, rather than used toward the School Department operations.

The School Committee reached out to the Budget Committee late in our process to inform us of capital projects at the schools totaling approximately \$2.9 million that will need to be completed in 1-5 years. Some of these projects will be funded by an existing reserve account for RIDE reimbursable projects, and some will be funded from an existing fund balance held by the schools. The school department requested an additional \$585,000 in capital projects to be funded for FY24. As noted above, we recommend that any excess state funding (approximately \$120,751) be used for this purpose in FY24, but we do not recommend the allocation of additional Town funds to capital projects for the School Department at this time. We recommend that School Department representatives meet with the Town Council and/or Budget Committee members during FY24 to perform a study of the capital project needs in order to determine a longer-term plan for creating reserves for capital projects in the future. This should include identification of capital project requests that could utilize the services of the Town grant writer. For example, the School Department is requesting a generator replacement for \$250,000 in FY24. Grants have been obtained for the Fire Department that greatly reduced the cost of their generators. Perhaps there are similar grants that could reduce the generator cost for the schools.

Finally, please note that the Budget Committee recommended budget includes two items that directly impact the schools but are supported with Town funds. One is the addition of an SRO at NSES as noted above, and the second is a capital provision to the Parks and Recreation department for rehabilitation of the tennis courts adjacent to NSHS (which are also utilized by the schools).

Other Items

The Committee provided for pay increases for union employees to be consistent with their contracts, and an across-the-board increase of 3.75% for other non-union employees. We believe that it is important for the Town to remain competitive with other towns in the compensation of Town employees, so they will not seek employment elsewhere.

Attachments:

- FY 24 Budget Summary: Revenues and Expenditures – Appendix A
- FY 24 Revenue Budget – Appendix B
- FY 24 Expenditure Budget – Appendix C
- FY 24 Capital Budget – Appendix D
- FY 24 Water Revenue and Expenditures – Appendix E
- FY 24 Sewer Revenue and Expenditures – Appendix F

Town of North Smithfield
General Fund Budget Summary
Fiscal Year 2024

	As of 3/31/2023			FY2024 - ADMINSTRATOR			FY2024 - BUDGET COMMITTEE		
	FY2023 ADOPTED BUDGET	FY2023 ACTUAL YTD	BUDGET TO ACTUAL VARIANCE	PROPOSED BUDGET	Change \$	% Change	PROPOSED BUDGET	Change \$	% Change
REVENUES									
Tax Revenue	\$ 34,474,180	\$ 28,833,078	\$ (5,641,102)	\$ 35,670,161	\$ 1,195,981	3.47%	\$ 35,438,227	\$ 964,046	2.80%
Probate Court	18,900	18,578	\$ (322)	18,900	\$ -	0.00%	18,900	\$ -	0.00%
Municipal Court	75,000	35,664	\$ (39,336)	75,000	\$ -	0.00%	75,000	\$ -	0.00%
Town Clerk	347,400	249,437	\$ (97,963)	322,600	\$ (24,800)	-7.14%	322,600	\$ (24,800)	-7.14%
Planning	10,000	6,150	\$ (3,850)	12,300	\$ 2,300	23.00%	12,300	\$ 2,300	23.00%
Finance	12,000	6,579	\$ (5,421)	6,000	\$ (6,000)	-50.00%	6,000	\$ (6,000)	-50.00%
Police	15,200	21,000	\$ 5,800	48,144	\$ 32,944	216.74%	48,144	\$ 32,944	216.74%
Animal Control	1,500	822	\$ (678)	1,000	\$ (500)	-33.33%	1,000	\$ (500)	-33.33%
EMA	9,500	7,387	\$ (2,113)	10,132	\$ 632	6.65%	10,132	\$ 632	6.65%
Building & Zoning	150,000	105,525	\$ (44,475)	160,000	\$ 10,000	6.67%	130,000	\$ (20,000)	-13.33%
General Government	388,544	360,835	\$ (27,709)	430,272	\$ 41,728	10.74%	827,528	\$ 438,985	112.98%
School	322,000	-	\$ (322,000)	400,000	\$ 78,000	24.22%	400,000	\$ 78,000	24.22%
State Aid	12,590,476	8,841,329	\$ (3,749,147)	13,542,754	\$ 952,278	7.56%	13,542,754	\$ 952,278	7.56%
TOTAL REVENUES	\$ 48,414,700	\$ 38,486,384	\$ (9,928,316)	\$ 50,697,263	\$ 2,282,562	4.71%	\$ 50,832,585	\$ 2,417,885	4.99%
EXPENDITURES									
Town Council	\$ 42,640	\$ 40,563	\$ 2,077	\$ 47,103	4,462	10.46%	\$ 47,103	\$ 4,462	10.46%
Probate Court	9,130	6,141	2,989	9,820	690	7.56%	9,820	\$ 690	7.56%
Legal	188,400	102,704	85,696	185,566	(2,834)	-1.50%	186,053	\$ (2,347)	-1.25%
Municipal Court	51,135	27,387	23,748	53,087	1,953	3.82%	53,226	\$ 2,091	4.09%
Administration	213,404	157,395	56,008	213,842	438	0.21%	214,085	\$ 681	0.32%
Town Clerk	279,616	200,416	79,199	289,791	10,176	3.64%	290,503	\$ 10,888	3.89%
Planning	193,062	125,785	67,277	204,846	11,785	6.10%	205,165	\$ 12,103	6.27%
Board of Canvassers	25,283	22,999	2,285	29,115	3,831	15.15%	29,115	\$ 3,831	15.15%
Finance	662,284	472,418	189,866	635,571	(26,713)	-4.03%	672,637	\$ 10,353	1.56%
Tax Assessor	211,927	137,578	74,349	214,551	2,624	1.24%	215,239	\$ 3,312	1.56%
Information Technology	86,684	53,610	33,075	93,768	7,084	8.17%	91,368	\$ 4,684	5.40%
Conservation Commission	1,500	-	1,500	1,200	(300)	-20.00%	1,200	\$ (300)	-20.00%
Historic District Commission	2,500	-	2,500	1,500	(1,000)	-40.00%	1,500	\$ (1,000)	-40.00%
Economic Development	200	-	200	200	-	0.00%	200	\$ -	0.00%

Town of North Smithfield
General Fund Budget Summary
Fiscal Year 2024

	As of 3/31/2023			FY2024 - ADMINISTRATOR			FY2024 - BUDGET COMMITTEE		
	FY2023 ADOPTED BUDGET	FY2023 ACTUAL YTD	BUDGET TO ACTUAL VARIANCE	PROPOSED BUDGET	Change \$	% Change	PROPOSED BUDGET	Change \$	% Change
Juvenile Hearing Board	3,694	872	2,822	3,678	(16)	-0.43%	3,678	\$ (16)	-0.43%
Art Committee	2,000	377	1,623	1,000	(1,000)	0.00%	1,000	\$ (1,000)	0.00%
NS Library	478,505	366,362	112,143	488,570	10,065	2.10%	488,570	\$ 10,065	2.10%
Dispatch	285,070	230,324	54,746	294,318	9,249	3.24%	294,318	\$ 9,249	3.24%
NSPD	4,419,397	3,179,162	1,240,234	4,734,098	314,701	7.12%	4,716,451	\$ 297,054	6.72%
Animal Control	118,540	86,715	31,826	120,714	2,173	1.83%	120,714	\$ 2,173	1.83%
EMA	28,130	13,981	14,149	30,263	2,133	7.58%	27,800	\$ (330)	-1.17%
NSFD	3,655,577	2,989,316	666,261	4,058,643	403,066	11.03%	3,999,760	\$ 344,183	9.42%
Building & Zoning	218,205	155,509	62,696	228,100	9,895	4.53%	228,917	\$ 10,712	4.91%
DPW	138,656	103,703	34,953	143,300	4,643	3.35%	143,767	\$ 5,111	3.69%
Highway	3,290,307	1,965,776	1,324,531	3,544,200	253,893	7.72%	3,544,200	\$ 253,893	7.72%
Parks & Rec	255,981	160,559	95,422	367,595	111,614	43.60%	479,598	\$ 223,618	87.36%
Debt Service	3,961,603	2,910,509	1,051,095	3,969,084	7,481	0.19%	3,969,084	\$ 7,481	0.19%
General Government	1,125,338	745,499	379,838	1,218,325	92,987	8.26%	1,434,235	\$ 308,898	27.45%
School	28,465,934	19,785,132	8,680,802	29,515,414	1,049,480	3.69%	29,363,279	\$ 897,345	3.15%
TOTAL EXPENDITURES	48,414,700	34,040,792	14,373,909	50,697,263	2,282,562	4.71%	50,832,585	2,417,885	4.99%

Town of North Smithfield
General Fund - Revenue
Fiscal Year 2024

New Acct Number	New Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Administrator Proposal			Fiscal Year 2024 Budget Committee Proposal		
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4000-40200	Current Year Taxes - Tax Revenue	35,181,956.74	35,284,046.61	33,769,180.07	28,280,055.51	34,963,160.90	1,193,980.83	3.54%	34,731,226.53	962,046.46	2.85%
101-4000-40210	Prior Year Taxes - Tax Revenue	450,000.00	948,268.36	500,000.00	337,397.60	500,000.00	-	0.00%	500,000.00	-	0.00%
101-4000-40250	Stabilization Exemption - Tax Revenue	5,000.00	23,641.84	5,000.00	5,116.45	7,000.00	2,000.00	40.00%	7,000.00	2,000.00	40.00%
101-4000-40500	Penalty - Tax Revenue	185,000.00	332,565.96	200,000.00	210,508.13	200,000.00	-	0.00%	200,000.00	-	0.00%
Total Tax Revenue		35,821,956.74	36,588,522.77	34,474,180.07	28,833,077.69	35,670,160.90	1,195,980.83	3.47%	35,438,226.53	964,046.46	2.80%
101-4121-43100	Fees - Probate Court	13,500.00	22,265.13	15,000.00	15,143.92	15,000.00	-	0.00%	15,000.00	-	0.00%
101-4121-43150	Advertising Fees - Probate Court		5,750.00	3,900.00	3,434.00	3,900.00	-	0.00%	3,900.00	-	0.00%
Total Probate Court		13,500.00	28,015.13	18,900.00	18,577.92	18,900.00	-	0.00%	18,900.00	-	0.00%
101-4130-43100	Fees - Municipal Court	40,000.00	97,882.14	75,000.00	35,664.46	75,000.00	-	0.00%	75,000.00	-	0.00%
Total Municipal Court		40,000.00	97,882.14	75,000.00	35,664.46	75,000.00	-	0.00%	75,000.00	-	0.00%
101-4134-43000	Recording Fees - Town Clerk	115,000.00	133,471.25	125,000.00	63,229.95	100,000.00	(25,000.00)	-20.00%	100,000.00	(25,000.00)	-20.00%
101-4134-43005	Real Estate Stamps (Town) - Town Clerk	190,000.00	239,420.95	190,000.00	154,898.27	190,000.00	-	0.00%	190,000.00	-	0.00%
101-4134-43010	Business Registrations - Town Clerk	4,500.00	6,055.00	4,500.00	5,775.00	5,000.00	500.00	11.11%	5,000.00	500.00	11.11%
101-4134-43015	Marriage Licenses - Town Clerk	1,000.00	480.00	800.00	408.00	500.00	(300.00)	-37.50%	500.00	(300.00)	-37.50%
101-4134-43016	Victualling Licenses - Town Clerk	2,000.00	1,950.00	1,800.00	2,000.00	1,800.00	-	0.00%	1,800.00	-	0.00%
101-4134-43020	Liquor Licenses - Town Clerk	12,000.00	12,250.00	12,000.00	13,015.00	12,000.00	-	0.00%	12,000.00	-	0.00%
101-4134-43025	Dog Licenses - Town Clerk	2,300.00	2,340.00	2,300.00	875.00	2,300.00	-	0.00%	2,300.00	-	0.00%
101-4134-43035	Copies & Certificates - Town Clerk	10,000.00	3,846.70	2,500.00	3,290.00	2,500.00	-	0.00%	2,500.00	-	0.00%
101-4134-43040	Sundry Sales - Town Clerk	2,500.00	5,013.22	2,500.00	2,085.00	2,500.00	-	0.00%	2,500.00	-	0.00%
101-4134-45090	Miscellaneous Receipts - Town Clerk	8,500.00	4,292.00	6,000.00	3,861.15	6,000.00	-	0.00%	6,000.00	-	0.00%
Total Town Clerk		347,800.00	409,119.12	347,400.00	249,437.37	322,600.00	(24,800.00)	-7.14%	322,600.00	(24,800.00)	-7.14%
101-4135-43140	Application Fees - Planning	10,000.00	12,150.00	10,000.00	6,150.00	12,300.00	2,300.00	23.00%	12,300.00	2,300.00	23.00%
Total Planning		10,000.00	12,150.00	10,000.00	6,150.00	12,300.00	2,300.00	23.00%	12,300.00	2,300.00	23.00%
101-4151-42110	Municipal Lien Certificate Fees - Finance	12,000.00	16,885.29	12,000.00	6,579.24	6,000.00	(6,000.00)	-50.00%	6,000.00	(6,000.00)	-50.00%
Total Finance		12,000.00	16,885.29	12,000.00	6,579.24	6,000.00	(6,000.00)	-50.00%	6,000.00	(6,000.00)	-50.00%
101-4211-43200	Accident Reports - Police	4,300.00	3,985.90	3,500.00	2,263.85	3,500.00	-	0.00%	3,500.00	-	0.00%
101-4211-43205	Pistol Permits - Police	700.00	1,265.00	700.00	1,300.00	1,000.00	300.00	42.86%	1,000.00	300.00	42.86%
101-4211-59000	Axon Body Cameras - Police	-	-	-	-	34,144.00	34,144.00	#DIV/0!	34,144.00	34,144.00	#DIV/0!
101-4211-43210	Detail Administration Fee - Police	6,000.00	10,088.20	6,000.00	15,111.60	6,000.00	-	0.00%	6,000.00	-	0.00%
101-4211-45090	Miscellaneous Receipts - Police	20,000.00	3,815.00	5,000.00	2,325.00	3,500.00	(1,500.00)	-30.00%	3,500.00	(1,500.00)	-30.00%
Total Police		31,000.00	19,154.10	15,200.00	21,000.45	48,144.00	32,944.00	216.74%	48,144.00	32,944.00	216.74%
101-4212-43100	Fees - Animal Control	1,100.00	1,253.00	1,500.00	822.00	1,000.00	(500.00)	-33.33%	1,000.00	(500.00)	-33.33%
Total Animal Control		1,100.00	1,253.00	1,500.00	822.00	1,000.00	(500.00)	-33.33%	1,000.00	(500.00)	-33.33%
Total NSFD	Generators - NSFD **NEW**	-	-	-	-	-	-	#DIV/0!	101,346.30	101,346.30	#DIV/0!
101-4213-47400	EMA Reimbursement - EMA	9,900.00	9,244.97	9,500.00	7,386.71	10,131.54	631.54	6.65%	10,131.54	631.54	6.65%
Total EMA		9,900.00	9,244.97	9,500.00	7,386.71	10,131.54	631.54	6.65%	10,131.54	631.54	6.65%
101-4241-43120	Permits & Certificates - Building & Zoning	170,000.00	158,333.54	150,000.00	105,524.52	160,000.00	10,000.00	6.67%	130,000.00	(20,000.00)	-13.33%
Total Building & Zoning		170,000.00	158,333.54	150,000.00	105,524.52	160,000.00	10,000.00	6.67%	130,000.00	(20,000.00)	-13.33%

New Acct Number	New Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Administrator Proposal			Fiscal Year 2024 Budget Committee Proposal		
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4800-45000	Administration Fees - General Government	62,585.57	62,585.57	65,143.74	32,571.88	67,271.80	2,128.06	3.27%	67,271.80	2,128.06	3.27%
101-4800-45020	EMS Billing Revenue - General Government	260,000.00	270,818.46	300,000.00	161,720.69	260,000.00	(40,000.00)	-13.33%	260,000.00	(40,000.00)	-13.33%
101-4800-45090	Miscellaneous Receipts - General Government	3,000.00	17,052.49	3,000.00	1,245.55	3,000.00	-	0.00%	3,000.00	-	0.00%
101-4800-47300	FEMA Reimbursement - General Government		23,727.92		-		-	#DIV/0!		-	#DIV/0!
101-4800-49100	Interest Income - General Government	20,400.00	29,580.01	20,400.00	165,296.69	100,000.00	79,600.00	390.20%	175,000.00	154,600.00	757.84%
NEW	Use of Fund Balance								220,910.37	220,910.37	#DIV/0!
Total General Government		345,985.57	403,764.45	388,543.74	360,834.81	430,271.80	41,728.06	10.74%	726,182.17	337,638.43	86.90%
101-4821-46100	Other Funding - School	275,000.00	-	322,000.00	-	400,000.00	78,000.00	24.22%	400,000.00	78,000.00	24.22%
Total School		275,000.00		322,000.00		400,000.00	78,000.00	24.22%	400,000.00	78,000.00	24.22%
101-4900-47100	School Formula Aid - State Aid	6,167,096.00	6,204,807.00	6,430,600.00	4,721,345.00	7,277,181.00	846,581.00	13.16%	7,277,181.00	846,581.00	13.16%
101-4900-47105	High-Cost Special Ed -State Aid	52,385.00	52,385.00	80,429.00	119,711.35	109,291.00	28,862.00	35.89%	109,291.00	28,862.00	35.89%
101-4900-47110	Group Home Aid - State Aid	96,893.00	96,893.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!
101-4900-47120	School Housing Aid Bonded Debt - State Aid	905,908.00	905,908.00	908,545.00	-	917,259.00	8,714.00	0.96%	917,259.00	8,714.00	0.96%
101-4900-47125	School Housing Aid Projects - State Aid	209,799.00	209,799.00	145,499.00	172,258.00	144,208.00	(1,291.00)	-0.89%	144,208.00	(1,291.00)	-0.89%
101-4900-47130	MV Phase Out Reimbursement - State Aid	2,203,098.86	2,204,173.25	4,215,266.48	3,115,633.77	4,215,266.48	-	0.00%	4,215,266.48	-	0.00%
101-4900-47135	MV Excise Tax Reimbursement - State Aid	183,264.00	183,264.37	183,264.00	183,264.00	183,264.00	-	0.00%	183,264.00	-	0.00%
101-4900-47140	Public Service Corp Tax - State Aid	153,803.00	147,834.15	147,834.00	154,581.37	154,581.00	6,747.00	4.56%	154,581.00	6,747.00	4.56%
101-4900-47145	Hotel Tax - State Aid	3,161.00	3,529.54	5,108.00	4,117.39	5,313.00	205.00	4.01%	5,313.00	205.00	4.01%
101-4900-47150	Meals and Beverage Tax - State Aid	316,492.00	386,835.74	388,589.00	298,925.63	441,066.00	52,477.00	13.50%	441,066.00	52,477.00	13.50%
101-4900-47170	Library Aid - State Aid	80,421.00	80,421.00	85,342.00	71,492.25	95,325.00	9,983.00	11.70%	95,325.00	9,983.00	11.70%
Total State Aid		10,372,320.86	10,475,850.05	12,590,476.48	8,841,329.13	13,542,754.48	952,278.00	7.56%	13,542,754.48	952,278.00	7.56%
	Total Revenues	47,450,563.17	48,220,174.56	48,414,700.29	38,486,384.30	50,697,262.72	2,282,562.43	4.71%	50,832,585.02	2,417,884.73	4.99%

Town of North Smithfield
General Fund - Expenditures
Fiscal Year 2024

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Department Request		Fiscal Year 2024 Administrator Proposal		Fiscal Year 2023 Budget Committee Proposal	
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Proposed Budget	Net Change	Proposed Budget	Net Change
Town Council											
101-4111-50005	Stipends - Town Council	22,750.00	23,850.00	22,750.00	21,775.00	26,800.00	4,050.00	24,100.00	1,350.00	24,100.00	1,350.00
101-4111-50120	FICA - Town Council	1,740.38	1,489.74	1,740.38	1,493.67	2,050.20	309.83	1,843.65	103.28	1,843.65	103.28
101-4111-50470	Supplies - Town Council	500.00	403.76	400.00	366.87	500.00	100.00	500.00	100.00	500.00	100.00
101-4111-50650	Contributions - Town Council	20,873.55	21,194.29	17,750.00	16,927.45	20,659.00	2,909.00	20,659.00	2,909.00	20,659.00	2,909.00
Total Town Council		45,863.93	46,937.79	42,640.38	40,562.99	50,009.20	7,368.83	47,102.65	4,462.28	47,102.65	4,462.28
Probate Court											
101-4121-50005	Stipends - Probate Court	4,369.68	4,369.68	4,500.00	3,375.00	6,000.00	1,500.00	5,000.04	500.04	5,000.04	500.04
101-4121-50330	Advertising - Probate Court	3,000.00	3,572.21	3,900.00	2,264.86	4,200.00	300.00	4,200.00	300.00	4,200.00	300.00
101-4121-50350	Software & Licenses - Probate Court	600.00	495.00	630.00	495.00	520.00	(110.00)	520.00	(110.00)	520.00	(110.00)
101-4121-50470	Supplies - Probate Court	200.00	-	100.00	574	100.00	-	100.00	-	100.00	-
Total Probate Court		8,169.68	8,436.89	9,130.00	6,140.60	10,820.00	1,690.00	9,820.04	690.04	9,820.04	690.04
Legal											
101-4122-50005	Stipends - Legal	96,659.40	96,659.40	97,400.01	73,049.20	97,400.04	0.03	100,565.54	3,165.53	101,052.54	3,652.53
101-4122-50510	Professional Services - Legal	5,000.00	5,000.00	91,000.00	29,654.79	85,000.00	(6,000.00)	85,000.00	(6,000.00)	85,000.00	(6,590.00)
Total Legal		101,659.40	101,659.40	188,400.01	102,703.99	182,400.04	(5,999.97)	185,565.54	(2,834.47)	186,052.54	(2,347.47)
Municipal Court											
101-4130-50000	Salaries - Municipal Court	36,839.37	34,297.79	37,726.36	24,154.28	39,523.32	1,795.96	39,405.26	1,678.90	39,529.53	1,803.17
101-4130-50100	MERS Defined Benefit - Municipal Court	1,036.33	1,033.39	1,093.17	875.41	737.99	(355.17)	732.67	(360.50)	736.22	(356.95)
101-4130-50110	TIAA-CREF Defined Contribution - Municipal Court	349.52	235.39	179.21	136.38	186.36	7.15	185.02	5.81	185.91	6.71
101-4130-50120	FICA - Municipal Court	2,077.19	1,774.09	2,886.07	961.57	3,023.46	137.39	3,014.50	128.44	3,024.01	137.94
101-4130-50350	Software & Licenses - Municipal Court	6,000.00	7,755.00	8,000.00	1,140.00	9,000.00	1,000.00	9,000.00	1,000.00	9,000.00	1,000.00
101-4130-50385	Communication Utilities - Municipal Court	960.00	-	-	-	-	-	-	-	-	-
101-4130-50470	Supplies - Municipal Court	1,000.00	235.00	750.00	119.50	500.00	(250.00)	500.00	(250.00)	500.00	(250.00)
101-4130-50510	Professional Services - Municipal Court	500.00	-	500.00	-	250.00	(250.00)	250.00	(250.00)	250.00	(250.00)
Total Municipal Court		48,762.41	45,330.66	51,134.80	27,387.14	53,220.13	2,085.33	53,087.45	1,952.65	53,225.67	2,090.87
Administration											
101-4131-50000	Salaries - Administration	132,638.60	130,667.76	132,638.60	98,072.74	133,921.88	1,283.28	134,028.48	1,389.89	134,241.70	1,603.10
101-4131-50010	Overtime - Administration	527.13	579.89	-	298.73	398.19	398.19	544.31	544.31	546.94	546.94
101-4131-50020	Longevity - Administration	-	-	-	-	-	-	-	-	-	-
101-4131-50100	MERS Defined Benefit - Administration	7,865.47	7,684.62	8,090.95	5,772.41	5,303.31	(2,787.65)	5,307.53	(2,783.43)	5,315.97	(2,774.98)
101-4131-50110	TIAA-CREF Defined Contribution - Administration	2,652.77	1,295.93	1,326.39	895.44	1,339.22	12.83	1,340.28	13.90	1,342.42	16.03
101-4131-50120	FICA - Administration	10,187.18	9,672.22	10,146.85	7,234.39	10,275.49	128.63	10,294.82	147.97	10,311.33	164.48
101-4131-50200	Health Insurance - Administration	33,839.97	26,426.27	35,814.24	28,016.46	37,606.87	1,792.63	37,606.87	1,792.63	37,606.87	1,792.63
101-4131-50210	Dental Insurance - Administration	1,468.65	1,410.49	1,348.85	842.01	1,383.63	34.78	1,383.63	34.78	1,383.63	34.78
101-4131-50220	Life Insurance - Administration	835.20	802.70	837.60	558.40	837.60	-	837.60	-	837.60	-
101-4131-50230	Medical Reimbursement & Buyback - Administration	1,000.00	715.96	1,000.00	500.00	1,000.00	-	1,000.00	-	1,000.00	-
101-4131-50330	Advertising - Administration	1,000.00	-	-	-	-	-	-	-	-	-
101-4131-50360	Dues & Subscriptions - Administration	7,880.34	7,800.00	8,252.15	8,217.50	8,230.50	(21.65)	7,790.50	(461.65)	7,790.50	(461.65)
101-4131-50370	Education & Training - Administration	500.00	70.00	500.00	-	500.00	-	300.00	(200.00)	300.00	(200.00)
101-4131-50380	Public Utilities - Administration	2,965.00	4,301.17	4,340.00	2,825.27	4,500.00	160.00	4,500.00	160.00	4,500.00	160.00
101-4131-50385	Communication Utilities - Administration	1,769.40	1,649.96	1,692.00	1,099.05	1,692.00	-	1,692.00	-	1,692.00	-
101-4131-50430	Maintenance Agreements - Administration	140.00	349.77	216.00	27.52	216.00	-	216.00	-	216.00	-
101-4131-50470	Supplies - Administration	600.00	723.14	800.00	9.62	800.00	-	800.00	-	800.00	-
101-4131-50500	Postage - Administration	200.00	9.41	150.00	4.02	150.00	-	150.00	-	150.00	-
101-4131-50580	Vehicle Repair & Maintenance - Administration	2,500.00	1,315.79	5,000.00	2,655.52	5,000.00	500.00	5,000.00	-	5,000.00	-
101-4131-50685	Vehicle Fuel - Administration	600.00	790.98	750.00	366.19	825.00	75.00	750.00	10.00	750.00	10.00
101-4131-50640	Travel - Administration	400.00	74.12	500.00	-	500.00	-	300.00	(200.00)	300.00	(200.00)
101-4131-59000	Capital - Administration	-	-	-	-	-	-	-	-	-	-
Total Administration		209,569.71	196,340.18	213,403.63	157,395.27	214,979.68	1,576.05	213,842.02	438.40	214,084.96	681.33
Total Administration excluding Capital		209,569.71	196,340.18	213,403.63	157,395.27	214,979.68	1,576.05	213,842.02	438.40	214,084.96	681.33
Town Clerk											
101-4134-50000	Salaries - Town Clerk	159,186.71	159,801.47	163,452.08	120,245.40	169,580.32	6,128.24	168,959.72	5,507.64	169,580.32	6,128.24
101-4134-50010	Overtime - Town Clerk	-	30.78	1,000.00	1,555.93	1,681.53	681.53	1,681.53	681.53	1,681.53	681.53
101-4134-50020	Longevity - Town Clerk	4,238.27	4,238.59	5,585.43	3,233.41	5,689.42	103.99	5,677.66	92.22	5,689.42	103.99
101-4134-50100	MERS Defined Benefit - Town Clerk	9,691.10	9,656.07	10,311.29	8,287.22	6,940.68	(3,370.61)	6,915.64	(3,395.65)	6,940.68	(3,370.61)

Town of North Smithfield
General Fund - Expenditures
Fiscal Year 2024

Account #	Account Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Department Request		Fiscal Year 2024 Administrator Proposal		Fiscal Year 2023 Budget Committee Proposal	
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Proposed Budget	Net Change	Proposed Budget	Net Change
101-4134-50110	TIAA-CREF Defined Contribution - Town Clerk	3,268.50	1,618.46	1,690.38	1,289.61	1,752.70	62.32	1,746.37	56.00	1,752.70	62.32
101-4134-50120	FICA - Town Clerk	12,502.01	12,065.68	13,007.87	9,377.89	13,536.77	528.90	13,488.40	480.53	13,536.77	528.90
101-4134-50200	Health Insurance - Town Clerk	40,829.94	40,939.21	43,216.87	38,262.95	45,385.35	2,168.48	45,385.35	2,168.48	45,385.35	2,168.48
101-4134-50210	Dental Insurance - Town Clerk	1,730.07	1,734.37	1,589.22	1,186.74	1,630.40	41.18	1,630.40	41.18	1,630.40	41.18
101-4134-50220	Life Insurance - Town Clerk	1,252.80	1,256.40	1,256.40	837.60	1,256.40	-	1,256.40	-	1,256.40	-
101-4134-50230	Medical Reimbursement & Buyback - Town Clerk	1,250.00	1,250.00	1,250.00	500.00	1,250.00	-	1,250.00	-	1,250.00	-
101-4134-50300	Advertising - Town Clerk	3,000.00	4,053.81	6,000.00	839.00	6,000.00	-	6,000.00	-	6,000.00	-
101-4134-50350	Software & Licenses - Town Clerk	14,000.00	6,026.00	14,490.00	5,665.50	18,863.92	4,373.92	18,863.92	4,373.92	18,863.92	4,373.92
101-4134-50360	Dues & Subscriptions - Town Clerk	380.00	530.00	530.00	280.00	610.00	80.00	610.00	80.00	610.00	80.00
101-4134-50380	Public Utilities - Town Clerk	4,430.00	6,258.18	6,330.00	4,267.86	6,550.00	3.48%	6,550.00	220.00	6,550.00	220.00
101-4134-50385	Communication Utilities - Town Clerk	769.80	742.35	756.00	493.83	756.00	-	756.00	-	756.00	-
101-4134-50430	Maintenance Agreements - Town Clerk	1,500.00	1,345.63	1,500.00	605.61	1,220.00	(280.00)	1,220.00	(280.00)	1,220.00	(280.00)
101-4134-50470	Supplies - Town Clerk	2,300.00	1,561.77	1,500.00	894.49	2,200.00	46.67%	2,200.00	700.00	2,200.00	700.00
101-4134-50500	Postage - Town Clerk	2,000.00	1,096.31	2,000.00	867.30	2,000.00	-	2,000.00	-	2,000.00	-
101-4134-50510	Professional Services - Town Clerk	700.00	-	3,550.00	1,321.00	3,000.00	(650.00)	3,000.00	(650.00)	3,000.00	(650.00)
101-4134-50620	Travel - Town Clerk	500.00	212.07	500.00	404.92	1,000.00	100.00%	600.00	100.00	600.00	100.00
101-4134-59000	Capital - Town Clerk	-	-	-	-	-	-	-	-	-	-
Total Town Clerk		263,529.20	254,417.15	279,615.53	200,416.26	290,903.48	11,287.95	289,791.37	10,175.85	290,503.48	10,887.95
Total Town Clerk excluding Capital		263,529.20	254,417.15	279,615.53	200,416.26	290,903.48	11,287.95	289,791.37	10,175.85	290,503.48	10,887.95
Planning											
101-4135-50000	Salaries - Planning	141,108.51	114,657.35	137,822.59	88,374.85	142,337.50	4,514.91	144,951.25	7,128.66	145,205.96	7,383.38
101-4135-50002	Board/Commission Secretary Pay - Planning	2,049.32	1,067.24	1,739.56	467.05	1,803.95	64.39	1,803.95	64.39	1,812.69	73.12
101-4135-50010	Overtime - Planning	-	1,309.51	-	-	520.61	520.61	520.61	520.61	523.13	523.13
101-4135-50020	Longevity - Planning	5,920.83	2,700.70	3,422.09	3,422.09	3,550.42	128.33	3,550.42	128.33	3,561.61	145.52
101-4135-50100	MERS Defined Benefit - Planning	8,718.84	7,060.82	8,615.93	6,045.30	5,777.16	(2,838.76)	5,880.67	(2,735.26)	5,891.43	(2,724.49)
101-4135-50110	TIAA-CREF Defined Contribution - Planning	2,940.59	1,139.53	1,412.45	938.12	1,458.88	46.43	1,485.02	72.57	1,487.74	75.29
101-4135-50120	FICA - Planning	11,404.52	10,361.83	10,938.29	6,887.33	11,338.25	399.96	11,538.21	599.91	11,559.87	621.57
101-4135-50200	Health Insurance - Planning	34,233.45	20,184.85	18,328.46	13,708.11	19,251.13	922.67	19,251.13	922.67	19,251.13	922.67
101-4135-50210	Dental Insurance - Planning	984.35	794.04	229.78	684.36	927.59	697.81	927.59	697.81	927.59	697.81
101-4135-50220	Life Insurance - Planning	835.20	732.90	837.60	558.40	837.60	-	837.60	-	837.60	-
101-4135-50230	Medical Reimbursement & Buyback - Planning	1,000.00	2,166.67	3,000.00	500.00	3,000.00	-	3,000.00	-	3,000.00	-
101-4135-50330	Advertising - Planning	800.00	358.00	400.00	711.00	800.00	100.00%	800.00	400.00	800.00	400.00
101-4135-50350	Software & Licenses - Planning	800.00	-	400.00	-	400.00	-	400.00	-	400.00	-
101-4135-50360	Dues & Subscriptions - Planning	400.00	-	200.00	-	200.00	-	200.00	-	200.00	-
101-4135-50370	Education & Training - Planning	400.00	35.00	44.78	-	400.00	355.22	400.00	355.22	400.00	355.22
101-4135-50380	Public Utilities - Planning	2,960.00	4,223.71	4,200.00	2,877.25	4,200.00	0.00	4,200.00	0.00	4,200.00	0.00
101-4135-50385	Communication Utilities - Planning	589.80	562.59	590.00	373.99	590.00	-	590.00	-	590.00	-
101-4135-50430	Maintenance Agreements - Planning	140.00	287.20	280.00	27.53	260.00	(20.00)	260.00	(20.00)	260.00	(20.00)
101-4135-50470	Supplies - Planning	200.00	186.56	200.00	45.78	600.00	600.00	600.00	500.00	600.00	500.00
101-4135-50500	Postage - Planning	600.00	194.70	600.00	141.82	600.00	(200.00)	600.00	(200.00)	600.00	(200.00)
101-4135-50510	Professional Services - Planning	3,000.00	2,650.00	3,000.00	3,000.00	3,000.00	-	3,000.00	-	3,000.00	-
101-4135-50640	Travel - Planning	350.00	41.30	350.00	21.06	350.00	350.00	350.00	350.00	350.00	350.00
101-4135-59000	Capital - Planning	-	-	-	-	-	-	-	-	-	-
Total Planning		219,435.41	170,714.50	193,061.53	125,784.55	202,003.10	8,941.57	204,846.44	11,784.91	205,164.75	12,103.22
Total Planning excluding Capital		219,435.41	170,714.50	193,061.53	125,784.55	202,003.10	8,941.57	204,846.44	11,784.91	205,164.75	12,103.22
Board of Canvassers											
101-4141-50005	Stipends - Board of Canvassers	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	9,000.00	2,500.00	1,200.00	2,500.00	1,200.00
101-4141-50100**N	MERS Defined Benefit - Board of Canvassers	-	-	-	-	356.40	356.40	47.52	47.52	47.52	47.52
101-4141-50110**N	TIAA-CREF Defined Contribution - Board of Canvassers	-	-	-	-	90.00	90.00	12.00	12.00	12.00	12.00
101-4141-50210	FICA - Board of Canvassers	99.45	99.45	99.45	99.45	787.95	688.50	91.80	92.31%	191.25	92.31%
101-4141-50470	Supplies - Board of Canvassers	500.00	43.89	810.00	491.95	600.00	(210.00)	600.00	(210.00)	600.00	(210.00)
101-4141-51350	Election Expense - Board of Canvassers	19,120.00	5,500.00	23,073.90	21,107.40	25,764.00	2,690.10	25,764.00	2,690.10	25,764.00	2,690.10
Total Board of Canvassers		21,019.45	6,943.34	25,283.35	22,998.80	37,898.35	12,615.00	29,114.77	3,831.42	29,114.77	3,831.42
Finance											
101-4151-50000	Salaries - Finance	325,256.17	336,888.52	349,292.92	253,323.34	364,117.72	14,824.80	361,589.58	12,296.66	398,340.62	49,047.70
101-4151-50010	Overtime - Finance	612.21	1,485.40	995.15	917.29	-	(999.15)	500.00	(499.15)	500.00	(499.15)
101-4151-50020	Longevity - Finance	15,207.22	15,999.24	20,679.36	9,849.09	17,341.87	(3,337.49)	17,348.93	(3,330.43)	17,432.95	(3,246.42)
101-4151-50100	MERS Defined Benefit - Finance	20,189.48	20,630.19	22,568.31	17,355.04	15,105.80	(7,462.51)	15,005.97	(7,562.34)	15,078.63	(7,489.68)
Total Finance		361,265.08	355,902.35	391,535.34	281,465.66	406,866.19	24,630.05	403,534.50	22,100.00	423,953.20	42,487.54
Total General Fund		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00	0.00%

Town of North Smithfield
General Fund - Expenditures
Fiscal Year 2024

Account #	Account Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Department Request		Fiscal Year 2024 Administrator Proposal		Fiscal Year 2023 Budget Committee Proposal	
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Proposed Budget	Net Change	Proposed Budget	Net Change
101-4151-50110	TIAA-CREF Defined Contribution - Finance	6,809.27	3,478.88	3,699.72	2,662.90	3,814.60	114.87	3,789.39	89.66	3,807.74	108.01
101-4151-50120	FICA - Finance	26,092.28	26,176.20	28,379.31	20,493.74	29,181.66	802.34	29,027.05	647.73	29,167.43	788.11
101-4151-50200	Health Insurance - Finance	92,770.32	92,822.16	98,202.26	78,117.84	91,666.10	(6,536.16)	91,666.10	(6,536.16)	91,666.10	(6,536.16)
101-4151-50210	Dental Insurance - Finance	3,482.90	3,483.61	3,199.59	2,275.94	2,821.22	(378.37)	2,821.22	(378.37)	2,821.22	(378.37)
101-4151-50220	Life Insurance - Finance	2,505.60	2,512.80	2,512.80	1,640.30	2,512.80	-	2,512.80	-	2,512.80	-
101-4151-50230	Medical Reimbursement & Buyback - Finance	2,750.00	2,641.69	2,750.00	1,928.95	2,500.00	(250.00)	2,500.00	(250.00)	2,500.00	(250.00)
101-4151-50330	Advertising - Finance	6,708.00	6,331.90	2,500.00	731.52	2,500.00	-	2,500.00	-	2,500.00	-
101-4151-50350	Software & Licenses - Finance	415.00	14,922.68	15,547.00	16,126.43	17,367.60	1,820.60	17,367.60	1,820.60	17,367.60	1,820.60
101-4151-50360	Dues & Subscriptions - Finance	14,724.16	558.00	634.00	177.77	415.00	(219.00)	415.00	(219.00)	415.00	(219.00)
101-4151-50370	Education & Training - Finance	792.00	300.00	792.00	56.00	792.00	-	792.00	-	792.00	-
101-4151-50380	Public Utilities - Finance	8,850.00	12,655.63	12,725.00	8,503.66	12,725.00	-	12,725.00	-	12,725.00	-
101-4151-50385	Communication Utilities - Finance	1,922.52	1,823.10	1,920.00	1,211.41	1,920.00	-	1,920.00	-	1,920.00	-
101-4151-50430	Maintenance Agreements - Finance	350.00	662.88	640.00	70.73	640.00	-	640.00	-	640.00	-
101-4151-50470	Supplies - Finance	2,870.00	3,136.13	2,870.00	2,788.98	3,750.00	880.00	3,750.00	880.00	3,750.00	880.00
101-4151-50500	Postage - Finance	3,672.00	2,846.63	5,141.00	972.42	5,529.00	388.00	5,000.00	(410.00)	5,000.00	(410.00)
101-4151-50510	Professional Services - Finance	25,243.60	52,052.80	66,125.00	37,875.65	43,550.00	(22,575.00)	43,550.00	(22,575.00)	43,550.00	(22,575.00)
101-4151-50640	Travel - Finance	75.00	-	75.00	-	75.00	-	50.00	(25.00)	50.00	(25.00)
101-4151-51300	Payroll Processing - Finance	20,100.00	18,549.32	21,031.50	15,319.15	20,100.00	(931.50)	20,100.00	(931.50)	20,100.00	(931.50)
101-4151-59000	Capital - Finance	-	-	-	-	-	-	-	-	-	-
Total Finance		581,397.73	619,957.76	662,283.94	472,418.15	638,425.37	(23,858.56)	635,570.63	(26,713.30)	672,637.09	10,353.15
Total Finance excluding Capital		581,397.73	619,957.76	662,283.94	472,418.15	638,425.37	(23,858.56)	635,570.63	(26,713.30)	672,637.09	10,353.15
Tax Assessor											
101-4152-50000	Salaries - Tax Assessor	112,991.52	105,108.84	122,093.50	89,666.29	127,525.15	5,431.65	126,061.54	3,968.04	126,672.00	4,578.51
101-4152-50020	Longevity - Tax Assessor	-	-	-	-	-	-	-	-	-	-
101-4152-50100	MERS Defined Benefit - Tax Assessor	6,700.40	6,198.79	7,447.70	5,987.17	5,050.00	(2,397.71)	4,992.04	(2,455.67)	5,016.21	(2,431.49)
101-4152-50110	TIAA-CREF Defined Contribution - Tax Assessor	2,259.83	1,045.36	1,220.93	934.58	1,275.25	54.32	1,260.62	39.68	1,266.72	45.79
101-4152-50120	FICA - Tax Assessor	8,643.85	8,342.06	9,340.15	6,780.50	9,755.67	415.52	9,643.71	303.56	9,690.41	350.26
101-4152-50200	Health Insurance - Tax Assessor	6,596.45	6,600.45	6,981.29	5,902.87	7,330.78	349.49	7,330.78	349.49	7,330.78	349.49
101-4152-50210	Dental Insurance - Tax Assessor	244.34	344.72	898.93	671.03	922.11	23.18	922.11	23.18	922.11	23.18
101-4152-50220	Life Insurance - Tax Assessor	835.20	767.80	837.60	558.40	837.60	-	837.60	-	837.60	-
101-4152-50230	Medical Reimbursement & Buyback - Tax Assessor	2,750.00	2,750.00	2,750.00	250.00	2,750.00	-	2,750.00	-	2,750.00	-
101-4152-50350	Software & Licenses - Tax Assessor	17,221.16	17,571.17	17,492.00	15,730.00	18,750.00	1,258.00	18,750.00	1,258.00	18,750.00	1,258.00
101-4152-50360	Dues & Subscriptions - Tax Assessor	1,000.00	508.75	1,000.00	640.00	1,000.00	-	1,000.00	-	1,000.00	-
101-4152-50370	Education & Training - Tax Assessor	1,000.00	280.00	2,500.00	105.42	3,500.00	1,000.00	3,500.00	1,000.00	3,500.00	1,000.00
101-4152-50380	Public Utilities - Tax Assessor	2,960.00	4,223.69	4,655.00	2,837.25	4,655.00	-	4,655.00	-	4,655.00	-
101-4152-50385	Communication Utilities - Tax Assessor	513.24	494.96	510.00	329.22	498.00	(12.00)	498.00	(12.00)	498.00	(12.00)
101-4152-50430	Maintenance Agreements - Tax Assessor	40.00	111.10	100.00	15.67	100.00	-	100.00	-	100.00	-
101-4152-50470	Supplies - Tax Assessor	1,500.00	1,308.19	2,000.00	998.00	2,000.00	-	2,000.00	-	2,000.00	-
101-4152-50500	Postage - Tax Assessor	5,229.21	6,000.00	6,000.00	897.56	6,000.00	-	6,000.00	-	6,000.00	-
101-4152-50510	Professional Services - Tax Assessor	8,750.00	4,817.02	5,750.00	5,200.63	4,250.00	(1,500.00)	4,250.00	(1,500.00)	4,250.00	(1,500.00)
101-4152-50580	Vehicle Repair & Maintenance - Tax Assessor	100.00	217.45	150.00	-	200.00	50.00	200.00	50.00	200.00	50.00
101-4152-50585	Vehicle Fuel - Tax Assessor	200.00	49.42	200.00	73.12	200.00	-	200.00	-	200.00	-
101-4152-51405	Revaluation - Tax Assessor	20,000.00	17,634.60	20,000.00	-	20,000.00	-	20,000.00	-	20,000.00	-
101-4152-59000	Capital - Tax Assessor	56,500.00	-	-	-	-	-	-	-	-	-
Total Tax Assessor		256,805.99	183,603.58	211,927.10	137,577.71	216,599.56	4,672.46	214,551.38	2,624.28	215,236.83	3,311.73
Total Tax Assessor excluding Capital		200,305.99	183,603.58	211,927.10	137,577.71	216,599.56	4,672.46	214,551.38	2,624.28	215,236.83	3,311.73
IT											
101-4155-50350	Software & Licenses - IT	31,834.46	18,810.76	36,786.62	23,877.58	47,223.11	10,436.49	47,223.11	10,436.49	44,823.11	8,036.49
101-4155-50385	Communication Utilities - IT	1,320.00	1,146.30	1,200.00	859.15	1,200.00	-	1,200.00	-	1,200.00	-
101-4155-50510	Professional Services - IT	33,100.00	35,360.84	38,335.84	20,885.00	40,920.00	2,584.16	40,920.00	2,584.16	40,920.00	2,584.16
101-4155-50560	Equipment Repair & Maintenance - IT	9,298.17	4,360.36	10,362.00	7,988.00	4,425.00	(5,937.00)	4,425.00	(5,937.00)	4,425.00	(5,937.00)
Total IT		75,552.63	59,678.26	86,684.46	53,609.73	93,768.11	7,083.65	93,768.11	7,083.65	91,368.11	4,683.65
Conservation Commission											
101-4163-50900	Board Expense - Conservation Commission	1,200.00	1,200.00	1,500.00	-	2,500.00	1,000.00	1,200.00	(300.00)	1,200.00	(300.00)
Total Conservation Commission		1,200.00	1,200.00	1,500.00	-	2,500.00	1,000.00	1,200.00	(300.00)	1,200.00	(300.00)
Historic District Commission											
101-4164-50900	Board Expense - Historic District Commission	5,000.00	1,193.30	2,500.00	-	2,500.00	-	1,500.00	(1,000.00)	1,500.00	(1,000.00)
Total											

FY2023-2024 General Fund Budget 04.20.x/sx

APPENDIX C

Town of North Smithfield
General Fund - Expenditures
Fiscal Year 2024

Account #	Account Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Department Request			Fiscal Year 2024 Administrator Proposal			Fiscal Year 2023 Budget Committee Proposal		
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4211-50510	Professional Services - NSPD	52,044.00	59,518.31	76,140.00	44,450.64	76,340.00	200.00	0.26%	76,340.00	200.00	0.26%	76,340.00	200.00	0.26%
101-4211-50550	Building Repair & Maintenance - NSPD	21,800.00	17,056.05	19,800.00	3,687.18	21,300.00	1,500.00	7.58%	20,300.00	500.00	2.53%	20,300.00	500.00	2.53%
101-4211-50560	Equipment Repair & Maintenance - NSPD	20,000.00	6,700.71	12,990.00	2,276.71	25,790.00	12,300.00	94.69%	25,290.00	12,300.00	94.69%	25,290.00	12,300.00	94.69%
101-4211-50580	Vehicle Repair & Maintenance - NSPD	35,000.00	20,843.29	15,000.00	10,213.37	20,000.00	5,000.00	33.33%	20,000.00	5,000.00	33.33%	20,000.00	5,000.00	33.33%
101-4211-50585	Vehicle Fuel - NSPD	44,000.00	64,997.56	100,000.00	43,698.91	60,000.00	(40,000.00)	-40.00%	60,000.00	(40,000.00)	-40.00%	60,000.00	(40,000.00)	-40.00%
101-4211-51500	Accreditation - NSPD	9,885.00	4,885.95	9,984.25	7,751.34	9,951.34	(32.91)	-0.33%	9,951.34	(32.91)	-0.33%	9,951.34	(32.91)	-0.33%
101-4211-51505	Weapons & Ammunition - NSPD	28,357.00	12,740.35	14,757.00	9,483.05	18,407.00	3,650.00	24.73%	18,407.00	3,650.00	24.73%	18,407.00	3,650.00	24.73%
101-4211-51515	Personnel Equipment - NSPD	15,000.00	13,354.77	20,450.00	9,675.92	18,775.00	(1,675.00)	-8.19%	18,775.00	(1,675.00)	-8.19%	18,775.00	(1,675.00)	-8.19%
101-4211-51625	Testing for Employment - NSPD	5,197.00	2,703.11	5,550.00	829.06	2,866.56	(2,666.56)	-69.67%	2,866.56	(2,666.56)	-69.67%	2,866.56	(2,666.56)	-69.67%
101-4211-52605	Community Events - NSPD	20,000.00	15,939.77	15,000.00	8,573.26	27,750.00	12,750.00	85.00%	20,000.00	5,000.00	33.33%	20,000.00	5,000.00	33.33%
101-4211-59000	Capital - NSPD	191,987.62	172,979.00	191,987.62	95,372.54	275,501.00	83,513.38	43.50%	207,501.00	15,513.38	8.08%	191,990.00	2.38	0.00%
Total NSPD		4,223,007.63	4,302,171.46	4,419,396.79	3,179,162.36	4,653,953.54	234,556.75	5.31%	4,734,098.22	314,701.43	7.12%	4,716,451.20	297,054.41	6.72%
Total NSPD excluding Capital		4,050,028.63	4,129,192.46	4,227,409.17	3,083,789.82	4,378,452.54	151,043.37	3.57%	4,526,597.22	299,188.05	7.08%	4,524,461.20	297,052.03	7.03%
Animal Control														
101-4212-50000	Salaries - Animal Control	78,441.92	73,243.23	79,645.14	66,205.82	82,648.16	3,003.02	3.77%	82,648.16	3,003.02	3.77%	82,648.16	3,003.02	3.77%
101-4212-50010	Overtime - Animal Control	3,200.00	2,775.90	3,500.00	3,951.48	3,500.00	-	0.00%	3,500.00	-	0.00%	3,500.00	-	0.00%
101-4212-50020	Longevity - Animal Control	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4212-50100	MERS Defined Benefit - Animal Control	3,367.96	3,364.46	3,577.11	548.83	2,409.88	(1,167.22)	-32.63%	2,409.88	(1,167.22)	-32.63%	2,409.88	(1,167.22)	-32.63%
101-4212-50110	TIAA-CREF Defined Contribution - Animal Control	1,135.90	567.30	586.41	89.98	608.56	22.15	3.78%	608.56	22.15	3.78%	608.56	22.15	3.78%
101-4212-50120	FICA - Animal Control	6,345.06	5,588.85	6,410.33	3,099.00	6,640.06	229.73	3.58%	6,640.06	229.73	3.58%	6,640.06	229.73	3.58%
101-4212-50200	Health Insurance - Animal Control	6,749.86	6,753.52	7,145.55	5,876.42	7,505.32	359.77	5.03%	7,505.32	359.77	5.03%	7,505.32	359.77	5.03%
101-4212-50210	Dental Insurance - Animal Control	250.02	250.19	229.78	165.15	235.77	5.99	2.61%	235.77	5.99	2.61%	235.77	5.99	2.61%
101-4212-50220	Life Insurance - Animal Control	417.60	418.80	418.80	238.63	418.80	-	0.00%	418.80	-	0.00%	418.80	-	0.00%
101-4212-50230	Medical Reimbursement & Buyback - Animal Control	250.00	250.00	250.00	-	250.00	-	0.00%	250.00	-	0.00%	250.00	-	0.00%
101-4212-50250	Clothing Allowance - Animal Control	1,300.00	554.80	650.00	-	650.00	-	0.00%	650.00	-	0.00%	650.00	-	0.00%
101-4212-50370	Education & Training - Animal Control	1,400.00	362.50	500.00	-	500.00	-	0.00%	500.00	-	0.00%	500.00	-	0.00%
101-4212-50380	Public Utilities - Animal Control	3,500.00	2,681.60	2,500.00	2,752.56	3,000.00	500.00	20.00%	3,000.00	500.00	20.00%	3,000.00	500.00	20.00%
101-4212-50385	Communication Utilities - Animal Control	1,920.00	685.23	700.00	351.75	540.00	(160.00)	-22.86%	540.00	(160.00)	-22.86%	540.00	(160.00)	-22.86%
101-4212-50470	Supplies - Animal Control	2,200.00	2,082.19	3,275.00	1,197.51	3,850.00	575.00	17.56%	3,850.00	575.00	17.56%	3,850.00	575.00	17.56%
101-4212-50500	Postage - Animal Control	200.00	5.13	200.00	9.79	-	(200.00)	-100.00%	-	(200.00)	-100.00%	(200.00)	(200.00)	-100.00%
101-4212-50550	Building Repair & Maintenance - Animal Control	4,200.00	1,909.09	3,352.00	1,302.26	8,709.00	5,357.00	159.82%	3,457.00	105.00	3.13%	3,457.00	105.00	3.13%
101-4212-50560	Equipment Repair & Maintenance - Animal Control	1,500.00	1,350.00	1,500.00	-	1,000.00	(500.00)	-33.33%	1,000.00	(500.00)	-33.33%	1,000.00	(500.00)	-33.33%
101-4212-50580	Vehicle Repair & Maintenance - Animal Control	2,000.00	63.77	2,000.00	-	1,500.00	(500.00)	-25.00%	1,500.00	(500.00)	-25.00%	1,500.00	(500.00)	-25.00%
101-4212-50585	Vehicle Fuel - Animal Control	2,100.00	1,783.01	2,100.00	925.35	4,000.00	1,900.00	90.48%	2,000.00	(100.00)	-4.76%	2,000.00	(100.00)	-4.76%
101-4212-59000	Capital - Animal Control	35,000.00	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Animal Control		155,478.32	104,689.57	118,540.12	86,714.53	127,965.56	9,425.43	7.95%	120,713.56	2,173.43	1.83%	120,713.56	2,173.43	1.83%
Total Animal Control excluding Capital		120,478.32	104,689.57	118,540.12	86,714.53	127,965.56	9,425.43	7.95%	120,713.56	2,173.43	1.83%	120,713.56	2,173.43	1.83%
EMA														
101-4213-50005	Stipends - EMA	13,092.00	13,092.00	13,206.56	6,603.28	16,000.00	2,793.44	21.15%	14,263.08	1,056.52	8.00%	14,800.00	1,593.44	12.07%
101-4213-50210	Dental Insurance - EMA	1,707.74	1,708.08	793.44	1,190.16	-	(793.44)	-100.00%	-	(793.44)	-100.00%	-	(793.44)	-100.00%
101-4213-50250	Clothing Allowance - EMA	2,000.00	1,956.99	1,000.00	796.56	2,000.00	1,000.00	100.00%	1,500.00	(500.00)	50.00%	1,000.00	(500.00)	0.00%
101-4213-50360	Dues & Subscriptions - EMA	500.00	387.00	500.00	-	500.00	-	0.00%	500.00	-	0.00%	500.00	-	0.00%
101-4213-50370	Education & Training - EMA	2,500.00	2,465.08	5,000.00	484.00	5,000.00	-	0.00%	5,000.00	-	0.00%	5,000.00	-	0.00%
101-4213-50380	Public Utilities - EMA	2,960.00	4,247.61	2,890.00	2,675.44	4,000.00	1,110.00	38.41%	4,000.00	1,110.00	38.41%	4,000.00	1,110.00	38.41%
101-4213-50385	Communication Utilities - EMA	1,049.40	1,067.51	2,000.00	1,192.10	2,000.00	-	0.00%	2,000.00	-	0.00%	2,000.00	-	0.00%
101-4213-50560	Equipment Repair & Maintenance - EMA	5,770.00	2,070.36	1,500.00	516.72	2,000.00	500.00	33.33%	2,000.00	500.00	33.33%	2,000.00	500.00	33.33%
101-4213-50580	Vehicle Repair & Maintenance - EMA	-	35.00	450.00	17.50	450.00	-	0.00%	450.00	-	0.00%	450.00	-	0.00%
101-4213-50585	Vehicle Fuel - EMA	250.00	-	250.00	-	-	(250.00)	-100.00%	-	(250.00)	-100.00%	-	(250.00)	-100.00%
101-4213-52915	Insurance Premiums - EMA	540.00	497.14	540.00	505.20	550.00	10.00	1.85%	550.00	10.00	1.85%	550.00	10.00	1.85%
101-4213-59000	Capital - EMA	5,000.00	3,615.08	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total EMA		35,369.14	31,141.85	28,130.00	13,980.96	32,500.00	4,370.00	15.54%	30,263.08	2,133.08	7.58%	27,800.00	(330.00)	-1.17%
Total EMA excluding Capital		30,369.14	27,526.77	28,130.00	13,980.96	32,500.00	4,370.00	15.54%	30,263.08	2,133.08	7.58%	27,800.00	(330.00)	-1.17%
NSFD														
101-4221-50300	Town Appropriation - NSFD	3,160,744.00	3,160,744.00	3,495,271.90	2,912,727.90	3,817,848.00	322,576.10	9.23%	3,817,848.00	322,576.10	9.23%	3,709,848.00	214,576.10	6.14%
101-4221-50380	Public Utilities - NSFD	-	175.07	204.00	54.54	204.00	-	0.00%	204.00	-	0.00%	204.00	-	0.00%
101-4221-50560	Equipment Repair & Maintenance - NSFD	10,000.00	12,413.86	11,000.00	9,246.65	12,000.00	1,000.00	9.09%	12,000.00	1,000.00	9.09%	12,000.00	1,000.00	9.09%
101-4221-50580	Vehicle Repair & Maintenance - NSFD	22,250.00	22,080.05	22,250.00	25,233.30	33,250.00	11,000.00	49.44%	33,250.00	11,000.00	49.44%	33,250.00	11,000.00	49.44%
101-4221-50585	Vehicle Fuel - NSFD	20,750.00	30,665.03	40,000.00	17,771.83	40,000.00	-	0.00%	35,000.00	(5,000.00)	-12.50%	35,000.00	(5,000.00)	-12.50%

Town of North Smithfield
General Fund - Expenditures
Fiscal Year 2024

Account #	Account Description	Fiscal Year 2022 as of 6/30/2022			Fiscal Year 2023 as of 3/31/23			Fiscal Year 2024 Department Request			Fiscal Year 2024 Administrator Proposal			Fiscal Year 2023 Budget Committee Proposal		
		Adopted Budget	Actual Amount		Adopted Budget	Actual Amount		Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4221-51810	Hydrant Rental - NSFD	53,850.96	53,331.36		53,851.00	18,511.99		53,851.00	-	0.00%	53,851.00	-	0.00%	53,851.00	-	0.00%
101-4221-59000	Capital - NSFD	5,000.00	4,975.00		33,000.00	5,770.07		106,490.00	73,490.00	222.70%	106,490.00	73,490.00	222.70%	155,607.00	122,607.00	371.54%
Total NSFD		3,272,594.96	3,283,784.37		3,655,576.90	2,989,316.28		4,063,643.00	408,066.10	11.16%	4,058,643.00	403,066.10	11.03%	3,999,760.00	344,183.10	9.42%
Total NSFD excluding Capital		3,267,594.96	3,278,809.37		3,652,576.90	2,983,546.21		3,957,153.00	334,576.10	9.24%	3,952,153.00	329,576.10	9.10%	3,844,153.00	221,576.10	6.12%
Building & Zoning																
101-4241-50000	Salaries - Building & Zoning	123,434.80	123,466.06		124,979.76	85,425.67		129,021.81	4,042.05	3.23%	129,235.92	4,256.16	3.41%	129,861.76	4,882.00	3.91%
101-4241-50002	Board/Commission Secretary Pay - Building & Zoning	3,753.60	4,484.44		3,680.00	1,771.20		3,790.40	110.40	3.00%	3,799.60	119.60	3.25%	3,818.00	138.00	3.75%
101-4241-50005	Stipends - Building & Zoning	15,534.60	12,673.65		15,922.97	13,269.14		16,320.65	397.69	2.50%	16,360.26	437.30	2.75%	16,439.49	516.53	3.24%
101-4241-50020	Longevity - Building & Zoning	3,890.53	3,890.80		1,769.91	1,769.86		1,836.28	66.37	3.75%	1,836.28	66.37	3.75%	1,845.18	75.26	4.25%
101-4241-50100	MERS Defined Benefit - Building & Zoning	6,822.38	6,796.09		6,964.12	5,635.59		4,668.81	(2,295.31)	-32.96%	4,676.04	(2,288.08)	-32.86%	4,698.68	(2,265.44)	-32.53%
101-4241-50110	TIAA-CREF Defined Contribution - Building & Zoning	2,300.97	1,005.74		1,141.66	319.46		1,178.99	37.33	3.27%	1,180.82	39.16	3.43%	1,186.54	44.88	3.93%
101-4241-50120	FICA - Building & Zoning	10,928.78	12,683.94		11,195.98	7,451.81		11,549.14	353.16	3.15%	11,569.25	373.28	3.33%	11,625.28	429.30	3.83%
101-4241-50200	Health Insurance - Building & Zoning	23,669.84	23,842.58		25,052.67	21,169.43		26,308.76	1,256.08	5.01%	26,308.76	1,256.08	5.01%	26,308.76	1,256.08	5.01%
101-4241-50210	Dental Insurance - Building & Zoning	984.35	1,062.62		904.21	603.91		927.59	23.38	2.59%	927.59	23.38	2.59%	927.59	23.38	2.59%
101-4241-50220	Life Insurance - Building & Zoning	835.20	837.60		837.60	558.40		837.60	-	0.00%	837.60	-	0.00%	837.60	-	0.00%
101-4241-50230	Medical Reimbursement & Buyback - Building & Zoning	750.00	375.00		750.00	750.00		750.00	-	0.00%	750.00	-	0.00%	750.00	-	0.00%
101-4241-50330	Advertising - Building & Zoning	3,000.00	4,501.51		3,000.00	3,160.00		4,000.00	1,000.00	33.33%	4,000.00	1,000.00	33.33%	4,000.00	1,000.00	33.33%
101-4241-50350	Software & Licenses - Building & Zoning	6,000.00	4,995.30		6,000.00	5,665.50		10,882.05	4,882.05	81.37%	10,882.05	4,882.05	81.37%	10,882.05	4,882.05	81.37%
101-4241-50360	Dues & Subscriptions - Building & Zoning	900.00	50.00		700.00	-		750.00	50.00	7.14%	750.00	50.00	7.14%	750.00	50.00	7.14%
101-4241-50370	Education & Training - Building & Zoning	-	-		1,000.00	974.83		1,500.00	500.00	50.00%	1,500.00	500.00	50.00%	1,500.00	500.00	50.00%
101-4241-50380	Public Utilities - Building & Zoning	2,960.00	4,223.70		4,350.00	2,837.24		4,500.00	150.00	3.45%	4,500.00	150.00	3.45%	4,500.00	150.00	3.45%
101-4241-50385	Communication Utilities - Building & Zoning	2,339.80	2,145.39		2,316.00	1,918.89		2,496.00	180.00	7.77%	2,496.00	180.00	7.77%	2,496.00	180.00	7.77%
101-4241-50430	Maintenance Agreements - Building & Zoning	1,500.00	1,507.38		1,300.00	584.16		1,550.00	250.00	19.23%	1,550.00	250.00	19.23%	1,550.00	250.00	19.23%
101-4241-50470	Supplies - Building & Zoning	300.00	536.49		1,000.00	285.10		1,100.00	100.00	10.00%	1,100.00	100.00	10.00%	1,100.00	100.00	10.00%
101-4241-50500	Postage - Building & Zoning	2,100.00	4,795.00		3,000.00	950.00		3,000.00	-	0.00%	3,000.00	-	0.00%	3,000.00	-	0.00%
101-4241-50510	Professional Services - Building & Zoning	1,000.00	6.50		1,000.00	-		1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
101-4241-50585	Vehicle Fuel - Building & Zoning	1,000.00	500.38		1,000.00	185.88		1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
101-4241-50580	Vehicle Repair & Maintenance - Building & Zoning	-	-		-	-		-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4241-59000	Capital - Building & Zoning	-	-		-	-		-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Building & Zoning		214,384.85	214,195.11		218,204.87	155,509.15		229,308.07	11,103.20	5.09%	228,100.18	9,895.31	4.53%	228,916.92	10,712.05	4.91%
Total Building & Zoning excluding Capital		214,384.85	214,195.11		218,204.87	155,509.15		229,308.07	11,103.20	5.09%	228,100.18	9,895.31	4.53%	228,916.92	10,712.05	4.91%
DPW																
101-4310-50000	Salaries - DPW	77,800.07	78,101.61		79,745.07	58,580.60		87,719.58	7,974.50	10.00%	82,336.78	2,591.71	3.25%	82,735.51	2,990.44	3.75%
101-4310-50020	Longevity - DPW	4,668.00	4,668.30		5,980.88	-		7,456.16	1,475.28	24.87%	6,998.63	1,017.75	17.02%	7,031.52	1,051.64	17.58%
101-4310-50100	MERS Defined Benefit - DPW	4,890.36	4,862.21		5,083.55	4,284.18		3,437.76	(1,645.78)	-32.37%	3,419.65	(1,662.90)	-32.73%	3,420.99	(1,662.56)	-32.70%
101-4310-50110	TIAA-CREF Defined Contribution - DPW	1,649.36	823.09		857.26	641.10		1,302.18	444.92	51.90%	1,295.32	438.06	51.10%	1,295.83	438.57	51.16%
101-4310-50120	FICA - DPW	6,308.81	6,240.27		6,558.04	4,405.52		7,280.94	722.91	11.02%	6,834.16	276.12	4.21%	6,867.25	309.22	4.72%
101-4310-50200	Health Insurance - DPW	6,596.45	6,600.45		6,981.29	5,902.87		7,330.78	349.49	5.01%	7,330.78	349.49	5.01%	7,330.78	349.49	5.01%
101-4310-50210	Dental Insurance - DPW	734.33	734.36		674.42	503.38		691.82	17.39	2.58%	691.82	17.39	2.58%	691.82	17.39	2.58%
101-4310-50220	Life Insurance - DPW	417.60	418.80		418.80	279.20		418.80	-	0.00%	418.80	-	0.00%	418.80	-	0.00%
101-4310-50230	Medical Reimbursement & Buyback - DPW	250.00	-		250.00	250.00		250.00	-	0.00%	250.00	-	0.00%	250.00	-	0.00%
101-4310-50350	Software & Licenses - DPW	8,000.00	7,381.28		8,575.00	11,271.68		12,625.00	4,050.00	47.23%	12,625.00	4,050.00	47.23%	12,625.00	4,050.00	47.23%
101-4310-50360	Dues & Subscriptions - DPW	200.00	100.00		200.00	100.00		400.00	200.00	100.00%	400.00	200.00	100.00%	400.00	200.00	100.00%
101-4310-50380	Public Utilities - DPW	19,002.00	18,274.05		15,312.00	12,328.32		13,889.60	(1,422.40)	-9.29%	13,889.60	(1,422.40)	-9.29%	13,889.60	(1,422.40)	-9.29%
101-4310-50385	Communication Utilities - DPW	4,344.00	4,203.51		3,180.00	2,078.75		2,556.00	(624.00)	-19.62%	2,556.00	(624.00)	-19.62%	2,556.00	(624.00)	-19.62%
101-4310-50430	Maintenance Agreements - DPW	1,500.00	1,236.53		1,880.00	772.85		1,273.00	(607.00)	-32.29%	1,273.00	(607.00)	-32.29%	1,273.00	(607.00)	-32.29%
101-4310-50470	Supplies - DPW	2,985.00	2,825.73		2,760.00	2,303.28		2,980.00	220.00	7.97%	2,980.00	220.00	7.97%	2,980.00	220.00	7.97%
101-4310-50500	Postage - DPW	200.00	21.99		200.00	1.71		-	(200.00)	-100.00%	-	(200.00)	-100.00%	-	(200.00)	-100.00%
101-4310-59000	Capital - DPW	-	-		-	-		-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total DPW		139,545.98	136,492.18		138,656.31	103,703.44		149,611.63	10,955.32	7.90%	143,299.53	4,643.22	3.35%	143,767.10	5,110.79	3.69%
Total DPW excluding Capital		139,545.98	136,492.18		138,656.31	103,703.44		149,611.63	10,955.32	7.90%	143,299.53	4,643.22	3.35%	143,767.10	5,110.79	3.69%
Highway																
101-4311-50000	Salaries - Highway	685,329.84	639,819.53		720,902.61	447,292.49		747,949.31	27,046.70	3.75%	747,949.31	27,046.70	3.75%	747,949.31	27,046.70	3.75%
101-4311-50005	Stipends - Highway	1,730.00	1,730.04		1,730.00	1,441.74		1,730.00	-	0.00%	1,730.00	-	0.00%	1,730.00	-	0.00%
101-4311-50010	Overtime - Highway	73,038.67	67,218.61		73,462.43	35,868.20		73,964.83	502.40	0.68%	73,964.83	502.40	0.68%	73,964.83	502.40	0.68%
101-4311-50015	Overtime Snow Removal - Highway	12,000.00	7,208.24		12,000.00	3,773.07		12,000.00	-	0.00%	12,000.00	-	0.00%	12,000.00	-	0.00%
101-4311-50020	Longevity - Highway	25,249.11	25,995.74		27,610.76	22,421.36		29,088.65	1,477.90	5.35%	29,088.65	1,477.90	5.35%	29,088.65	1,477.90	5.35%
101-4311-50100	MERS Defined Benefit - Highway	42,137.33	38,818.67		45,659.32	33,609.36		30,770.70	(14,888.61)	-32.61%	30,770.70	(14,888.61)	-32.61%	30,770.70	(14,888.61)	-32.61%

Town of North Smithfield
General Fund - Expenditures
Fiscal Year 2024

Account #	Account Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Department Request		Fiscal Year 2024 Administrator Proposal		Fiscal Year 2023 Budget Committee Proposal	
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Proposed Budget	Net Change	Proposed Budget	Net Change
101-4311-50110	TIAA-CREF Defined Contribution - Highway	14,211.58	7,019.89	7,485.13	5,643.13	8,616.71	1,131.58	8,616.71	1,131.58	8,616.71	1,131.58
101-4311-50120	FICA - Highway	61,834.77	57,084.63	64,769.17	40,761.32	66,989.73	2,220.57	66,989.73	2,220.57	66,989.73	2,220.57
101-4311-50200	Health Insurance - Highway	200,134.14	187,831.98	223,049.76	158,926.19	222,532.64	(517.13)	222,532.64	(517.13)	222,532.64	(517.13)
101-4311-50210	Dental Insurance - Highway	9,265.52	8,732.38	8,972.87	5,464.46	8,025.98	(946.89)	8,025.98	(946.89)	8,025.98	(946.89)
101-4311-50220	Life Insurance - Highway	6,264.00	5,759.50	6,282.00	3,490.00	5,863.20	(418.80)	5,863.20	(418.80)	5,863.20	(418.80)
101-4311-50230	Medical Reimbursement & Buyback - Highway	8,500.00	8,500.00	8,454.45	3,474.34	6,000.00	(2,750.00)	6,000.00	(2,750.00)	6,000.00	(2,750.00)
101-4311-50250	Clothing Allowance - Highway	8,450.00	8,428.71	8,450.00	3,395.11	8,450.00	-	8,450.00	-	8,450.00	-
101-4311-50385	Communication Utilities - Highway		968.82	1,920.00	1,196.85	2,460.00	540.00	2,460.00	540.00	2,460.00	540.00
101-4311-50510	Professional Services - Highway	43,200.00	14,386.25	-	230.00	43,410.00	43,410.00	43,410.00	43,410.00	43,410.00	43,410.00
101-4311-50550	Building Repair & Maintenance - Highway	11,000.00	17,442.05	16,000.00	10,402.23	16,000.00	-	16,000.00	-	16,000.00	-
101-4311-50560	Equipment Repair & Maintenance - Highway	28,000.00	23,038.63	28,000.00	21,825.43	28,000.00	-	28,000.00	-	28,000.00	-
101-4311-50580	Vehicle Repair & Maintenance - Highway	49,000.00	55,020.59	49,000.00	40,633.12	52,000.00	6,120.00	52,000.00	6,120.00	52,000.00	6,120.00
101-4311-50585	Vehicle Fuel - Highway	36,000.00	31,653.82	50,000.00	28,011.99	50,000.00	-	50,000.00	-	50,000.00	-
101-4311-51805	Street Lighting - Highway	120,000.00	132,501.79	120,000.00	81,396.08	130,000.00	10,000.00	130,000.00	10,000.00	130,000.00	10,000.00
101-4311-51820	Rubbish Collection - Highway	659,856.00	654,561.00	698,548.00	530,710.92	736,143.14	37,595.14	736,143.14	37,595.14	736,143.14	37,595.14
101-4311-51825	Rubbish Disposal - Highway	171,000.00	183,030.41	191,916.00	130,813.26	218,205.00	26,289.00	218,205.00	26,289.00	218,205.00	26,289.00
101-4311-51910	Road Repair - Highway	600,000.00	92,323.45	600,000.00	186,178.64	800,000.00	200,000.00	700,000.00	100,000.00	700,000.00	100,000.00
101-4311-51920	Street Signs - Highway	5,000.00	4,972.16	3,000.00	2,171.25	4,500.00	1,500.00	4,500.00	1,500.00	4,500.00	1,500.00
101-4311-51930	Drainage Improvements - Highway	16,500.00	16,281.88	10,000.00	9,501.82	16,500.00	6,500.00	16,500.00	6,500.00	16,500.00	6,500.00
101-4311-51940	Tree Maintenance - Highway	30,000.00	16,128.75	50,000.00	40,337.20	50,000.00	-	50,000.00	-	50,000.00	-
101-4311-51970	Snow & Ice Removal - Highway	130,000.00	115,591.99	130,000.00	100,684.14	130,000.00	-	130,000.00	-	130,000.00	-
101-4311-51980	Storm Damage - Highway	2,500.00	1,591.00	2,500.00	336.00	2,500.00	-	2,500.00	-	2,500.00	-
101-4311-59000	Capital - Highway	310,000.00	90,000.00	130,298.50	15,786.15	142,500.00	12,201.50	142,500.00	12,201.50	142,500.00	12,201.50
Total Highway		3,860,200.96	2,509,793.96	3,290,306.55	1,965,775.85	3,644,199.90	353,893.35	3,544,199.90	253,893.35	3,544,199.90	253,893.35
Total Highway excluding Capital		3,050,200.96	2,419,793.96	3,160,008.05	1,949,989.70	3,501,699.90	341,691.85	3,401,699.90	241,691.85	3,401,699.90	241,691.85
Parks & Rec.											
101-4312-50000	Salaries - Parks & Rec.	129,007.20	115,978.69	132,748.71	86,580.27	189,934.62	57,185.91	189,934.62	57,185.91	190,113.34	57,364.63
101-4312-50010	Overtime - Parks & Rec.	2,000.00	4,958.97	2,000.00	1,797.20	2,500.00	500.00	2,500.00	500.00	2,500.00	500.00
101-4312-50020	Longevity - Parks & Rec.	3,004.19	3,003.94	3,877.28	3,876.60	4,021.97	144.70	4,021.97	144.70	4,021.97	144.70
101-4312-50100	MERS Defined Benefit - Parks & Rec.	5,687.41	5,679.26	6,087.89	4,952.16	4,099.68	(1,988.21)	4,099.68	(1,988.21)	4,099.68	(1,988.21)
101-4312-50110	TIAA-CREF Defined Contribution - Parks & Rec.	1,918.18	957.77	998.02	774.93	1,179.39	181.38	1,179.39	181.38	1,179.39	181.38
101-4312-50120	FICA - Parks & Rec.	10,351.33	9,807.70	10,704.34	7,129.31	14,986.85	4,282.52	14,941.69	4,237.35	14,950.80	4,246.46
101-4312-50200	Health Insurance - Parks & Rec.	13,499.72	13,507.04	14,291.11	12,057.32	34,261.78	19,970.67	34,261.78	19,970.67	34,261.78	19,970.67
101-4312-50210	Dental Insurance - Parks & Rec.	500.04	500.38	459.57	343.40	1,179.84	720.27	1,179.84	720.27	1,179.84	720.27
101-4312-50220	Life Insurance - Parks & Rec.	835.20	837.60	837.60	558.40	1,256.40	418.80	1,256.40	418.80	1,256.40	418.80
101-4312-50230	Medical Reimbursement & Buyback - Parks & Rec.	500.00	-	500.00	-	1,000.00	500.00	1,000.00	500.00	1,000.00	500.00
101-4312-50250	Clothing Allowance - Parks & Rec.	1,300.00	650.00	1,300.00	1,258.22	1,950.00	650.00	1,300.00	-	1,300.00	-
101-4312-50380	Public Utilities - Parks & Rec.	9,741.00	12,198.67	10,064.00	6,928.10	11,136.00	1,072.00	11,136.00	1,072.00	11,136.00	1,072.00
101-4312-50385	Communication Utilities - Parks & Rec.	1,236.00	1,160.02	1,212.00	808.14	1,224.00	12.00	1,224.00	12.00	1,224.00	12.00
101-4312-50470	Supplies - Parks & Rec.	2,100.00	112.39	1,000.00	674.25	1,500.00	500.00	1,500.00	500.00	1,500.00	500.00
101-4312-50550	Building Repair & Maintenance - Parks & Rec.	6,075.00	5,282.98	5,700.00	2,623.40	6,600.00	900.00	6,600.00	900.00	6,600.00	900.00
101-4312-50580	Vehicle Repair & Maintenance - Parks & Rec.	3,000.00	3,903.14	3,200.00	2,751.89	3,600.00	400.00	3,600.00	400.00	3,600.00	400.00
101-4312-50585	Vehicle Fuel - Parks & Rec.	4,500.00	6,013.15	7,000.00	3,948.10	6,500.00	(500.00)	6,500.00	(500.00)	6,000.00	(1,000.00)
101-4312-51990	Facility Maintenance - Parks & Rec.	18,000.00	24,187.03	18,200.00	10,399.23	23,850.00	5,650.00	23,850.00	5,650.00	23,850.00	5,650.00
101-4312-52605	Community Events - Parks & Rec.	18,000.00	16,906.57	15,800.00	13,457.78	18,700.00	18,350.00	18,700.00	2,900.00	18,700.00	2,900.00
101-4312-52795	Senior Services - Parks & Rec.	10,000.00	12,500.00	20,000.00	(360.00)	10,000.00	(10,000.00)	20,000.00	-	20,000.00	-
101-4312-59000	Capital - Parks & Rec.		-	-	-	92,750.00	92,750.00	18,750.00	18,750.00	131,125.00	131,125.00
Total Parks & Rec.		241,255.27	238,145.30	255,980.51	160,558.70	432,230.55	176,250.03	367,594.95	111,614.44	479,598.21	223,617.69
Total Parks & Rec. excluding Capital		241,255.27	238,145.30	255,980.51	160,558.70	339,480.55	83,500.03	348,844.95	92,864.44	348,473.21	92,492.69
Debt Service											
101-4711-50600	School Principal - Debt Service	2,432,927.22	2,383,345.18	2,268,629.44	2,053,629.44	2,383,629.44	115,000.00	2,383,629.44	115,000.00	2,383,629.44	115,000.00
101-4711-50605	School Interest - Debt Service	820,634.77	812,547.19	725,864.89	660,445.94	621,531.72	(104,333.17)	621,531.72	(104,333.17)	621,531.72	(104,333.17)
101-4711-50610	Town Principal - Debt Service	815,000.00	851,421.32	878,791.93	108,791.93	893,890.14	15,098.21	893,890.14	15,098.21	893,890.14	15,098.21
101-4711-50615	Town Interest - Debt Service	98,235.00	104,905.74	88,316.86	87,641.28	70,033.08	(18,283.78)	70,033.08	(18,283.78)	70,033.08	(18,283.78)
Total Debt Service		4,166,886.99	4,152,219.43	3,961,603.12	2,910,508.59	3,969,084.38	7,481.26	3,969,084.38	7,481.26	3,969,084.38	7,481.26
General Government											
101-4800-50140	Unemployment - General Government	8,000.00	-	6,000.00	-	6,000.00	-	6,000.00	-	6,000.00	-
101-4800-50205	Health Insurance Retirees - General Government	352,235.34	349,258.58	399,209.83	324,683.40	416,925.75	17,715.92	416,925.75	17,715.92	416,925.75	17,715.92

Town of North Smithfield
General Fund - Expenditures
Fiscal Year 2024

Account #	Account Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Department Request			Fiscal Year 2024 Administrator Proposal			Fiscal Year 2023 Budget Committee Proposal		
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4800-50215	Dental Insurance Retirees - General Government	15,652.22	13,803.69	14,015.64	10,754.29	14,548.23	532.59	3.80%	14,548.23	532.59	3.80%	14,548.23	532.59	3.80%
101-4800-50235	Medical Reimbursement Retirees - General Government	6,500.00	1,363.46	7,500.00	1,340.31	8,000.00	500.00	6.67%	8,000.00	500.00	6.67%	8,000.00	500.00	6.67%
101-4800-50260	Vacation & Sick Payouts - General Government	142,722.00	142,722.00	74,960.51	22,775.42	88,162.76	13,202.25	17.61%	88,162.76	13,202.25	17.61%	88,162.76	13,202.25	17.61%
101-4800-50470	Supplies - General Government	2,650.00	1,223.99	3,472.00	968.59	1,648.00	176.00	11.96%	1,648.00	176.00	11.96%	1,648.00	176.00	11.96%
101-4800-50510	Professional Services - General Government	20,080.00	19,151.56	39,400.00	12,631.88	39,400.00	-	0.00%	61,400.00	22,000.00	55.84%	61,400.00	22,000.00	55.84%
101-4800-50550	Building Repair & Maintenance - General Government	8,657.40	12,089.42	9,890.00	13,247.79	15,396.13	5,506.13	55.67%	15,396.13	5,506.13	55.67%	15,396.13	5,506.13	55.67%
101-4800-52915	Insurance Premiums - General Government	281,659.33	273,462.73	291,701.66	288,991.84	302,104.05	10,402.39	3.57%	302,104.05	10,402.39	3.57%	302,104.05	10,402.39	3.57%
101-4800-52950	Fund Balance Restoration & Contingency - General Government	100,000.00	100,000.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4800-52980	Memorial Town Hall Expense - General Government	8,900.00	7,200.00	8,820.00	38,539.80	8,820.00	-	0.00%	8,820.00	-	0.00%	8,820.00	-	0.00%
101-4800-52981	Forestdale Schoolhouse Expense - General Government	-	5,302.62	1,087.99	310.68	820.00	(267.99)	-24.63%	820.00	(267.99)	-24.63%	820.00	(267.99)	-24.63%
101-4800-52985	Halliwel Expense - General Government	29,060.00	10,756.54	11,280.00	3,801.89	4,500.00	(6,780.00)	-60.11%	4,500.00	(6,780.00)	-60.11%	4,500.00	(6,780.00)	-60.11%
101-4800-55020	OPEB Trust Contribution - General Government	250,000.00	250,000.00	250,000.00	-	275,000.00	25,000.00	10.00%	275,000.00	25,000.00	10.00%	275,000.00	25,000.00	10.00%
101-4800-56080	Unbudgeted Expense - General Government	-	49,204.00	-	27,453.50	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4800-57300	FEMA Expense - General Government	-	392.53	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4800-59000	Capital - General Government	37,000.00	26,952.50	10,000.00	-	25,000.00	15,000.00	150.00%	15,000.00	5,000.00	50.00%	230,910.37	220,910.37	2209.10%
101-4800-59999	Transfer Out - General Government	-	14,519.79	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total General Government		1,263,116.29	1,277,403.41	1,125,337.63	745,499.39	1,206,324.92	80,987.29	7.20%	1,218,324.92	92,987.29	8.26%	1,434,735.29	308,897.66	27.45%
Total General Government excluding Capital		1,226,116.29	1,250,450.91	1,115,337.63	745,499.39	1,181,324.92	65,987.29	5.92%	1,203,324.92	87,987.29	7.89%	1,203,324.92	87,987.29	7.89%
School														
101-4821-50300	Town Appropriation - School	21,101,519.00	21,101,519.00	21,544,650.90	16,158,489.90	22,299,343.00	754,692.10	3.50%	21,544,650.90	0.00	0.00%	21,544,650.90	0.00	0.00%
101-4821-50305	State Aid - School	6,316,374.00	6,354,085.00	6,511,029.00	3,626,642.00	6,511,029.00	-	0.00%	7,495,763.00	984,734.00	15.12%	7,386,472.00	875,443.00	13.45%
101-4821-50310	Other Funding - School	275,000.00	-	322,000.00	-	400,000.00	78,000.00	24.22%	400,000.00	78,000.00	24.22%	400,000.00	78,000.00	24.22%
101-4821-59000	Capital - School	100,000.00	66,898.70	88,254.00	-	435,000.00	346,746.00	392.90%	75,000.00	(13,254.00)	-15.02%	32,156.00	(56,098.00)	-63.56%
Total School		27,792,893.00	27,522,502.70	28,465,933.90	19,785,131.90	29,645,372.00	1,179,438.10	4.14%	29,515,413.90	1,049,480.00	3.69%	29,363,278.90	897,345.00	3.15%
Total Expenditures		47,450,563.17	46,231,509.51	48,414,700.29	34,040,791.51	50,940,287.25	2,525,586.96	5.22%	50,697,262.72	2,282,562.42	4.71%	50,832,585.02	2,417,884.73	4.99%

Town of North Smithfield
Fiscal Year 2023-2024 Capital Budget

Department	Planning Fiscal Year 2024	TA Fiscal Year 2024	BC Fiscal Year 2024
NSPD			
Police Tasers	20,160.00	20,160.00	20,160.00
Drone	15,511.00	15,511.00	-
Cruisers (3/yrs)	205,686.00	137,686.00	137,686.00
Axon Body Cameras	34,144.00	34,144.00	34,144.00
NSPD Total	275,501.00	207,501.00	191,990.00

Department of Public Works			
Highway			
Heavy Equipment	142,500.00	142,500.00	142,500.00
Total Highway	142,500.00	142,500.00	142,500.00
Parks & Recreation			
Pick up truck w/plow	74,000.00	-	74,000.00
Tennis Court at School	18,750.00	18,750.00	57,125.00
Total Parks and Recreation	92,750.00	18,750.00	131,125.00
HALLIWELL			
Demolition	-	-	220,910.37
Total Halliwell	-	-	220,910.37

NS Fire & Rescue			
Replace 8 sets of PPE	33,000.00	33,000.00	33,000.00
Emergency Generator - Sta 1	63,490.00	63,490.00	112,607.00
Replace Rescue Boat	10,000.00	10,000.00	10,000.00
Replace Rescue 1	14,386.00	14,386.00	14,386.00
Replace Rescue 2	50,000.00	50,000.00	50,000.00
Replace Engine 1	75,000.00	75,000.00	75,000.00
Replace Engine 2	68,250.00	68,250.00	68,250.00
Total Fund 020	207,636.00	207,636.00	207,636.00
Total	\$ 106,490.00	\$ 106,490.00	\$ 155,607.00

Town of North Smithfield
Fiscal Year 2023-2024 Capital Budget

Department	Planning		TA		BC	
	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year 2024
N.S. Heritage Association						
Restoration Forestdale Schoolhouse		25,000.00		15,000.00		10,000.00
Total		\$ 25,000.00		15,000.00		10,000.00
School Department						
Facilities						
Pick up truck & plow		35,000.00		-		-
Baseball field upgrade		100,000.00		-		-
Gymnasium Floor Replacement		150,000.00		-		-
Gymnasium Bleacher Repl		150,000.00		-		-
RIDE Reimbursable Capital Projects		-		75,000.00		32,156.00
School Department Total		435,000.00		75,000.00		32,156.00
GRAND TOTAL	\$ 1,077,241.00	\$ 565,241.00	\$ 884,288.37			
Total Town	642,241.00	490,241.00	852,132.37			
Total School	435,000.00	75,000.00	32,156.00			

Town of North Smithfield, RI												
Enterprise Fund - Revenue Budget												
Water Department												
Fiscal Year - 2024												
New Acct Number	New Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of		Fiscal Year 2024 Department Request		Fiscal Year 2024 Town Administrator Request				
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Proposed Budget	Net Change	Proposed Budget	Net Change	% Change
106-4352-40300	User Fees - Water	658,502.27	605,837.48	609,848.07		616,457.55	6,609.48	616,457.55	6,609.48	616,457.55	6,609.48	1.08%
106-4352-40350	Connection Fees - Water	6,000.00	8,100.00	4,800.00		5,400.00	600.00	5,400.00	600.00	5,400.00	600.00	12.50%
106-4352-40370	Permit Fees - Water	1,000.00	-	500.00		500.00	-	500.00	-	500.00	-	0.00%
106-4352-40500	Penalty - Water	4,211.62	7,213.69	5,400.00		6,500.00	1,100.00	6,500.00	1,100.00	6,500.00	1,100.00	20.37%
106-4352-41810	Hydrant Rental - Water	35,000.00	35,000.00	35,000.00		35,000.00	-	35,000.00	-	35,000.00	-	0.00%
106-4352-49999	Transfer in - Water	-	59,125.01	-		-	-	-	-	-	-	#DIV/0!
Total Water Revenues		704,713.89	715,276.18	655,548.07	-	663,857.55	8,309.48	663,857.55	8,309.48	663,857.55	8,309.48	1.27%

Town of North Smithfield, RI												
Enterprise Fund - Revenue Budget												
Sewer Department												
Fiscal Year - 2024												
New Acct Number	New Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of		Fiscal Year 2024 Department Request		Fiscal Year 2024 Town Administrator Proposal				
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change	% Change
107-4360-40300	User Fees - Sewer	1,974,698.24	1,971,175.63	1,968,857.08		2,087,134.49	118,277.41	6.01%	2,087,134.48	118,277.40	6.01%	6.01%
107-4360-40360	Out of District Assessment - Sewer	26,000.00	78,142.77	26,000.00		26,000.00	-	0.00%	26,000.00	-	0.00%	0.00%
107-4360-40370	Permit Fees - Sewer	1,300.00	1,000.00	1,200.00		1,000.00	(200.00)	-16.67%	1,000.00	(200.00)	-16.67%	-16.67%
107-4360-40390	Sewer Assessments - Sewer	228,805.21	362,358.73	231,098.98		234,788.70	3,689.72	1.60%	234,788.70	3,689.72	1.60%	1.60%
107-4360-40395	Sewer Assessments Interest - Sewer	47,540.04	44,487.21	41,436.99		35,209.47	(6,227.52)	-15.03%	35,209.47	(6,227.52)	-15.03%	-15.03%
107-4360-40500	Penalty - Sewer	30,000.00	59,706.47	35,000.00		35,000.00	-	0.00%	35,000.00	-	0.00%	0.00%
107-4360-45090	Miscellaneous Receipts - Sewer	8,301.68	8,609.72	8,112.39		8,034.50	(77.89)	-0.96%	8,034.50	(77.89)	-0.96%	-0.96%
107-4360-49100	Interest Income - Sewer	8,400.00	5,058.38	3,900.00		18,000.00	14,100.00	361.54%	18,000.00	14,100.00	361.54%	361.54%
Total Sewer Revenues		2,325,045.17	2,530,538.91	2,315,605.44	-	2,445,167.16	129,561.72	5.60%	2,445,167.15	129,561.71	5.60%	5.60%

Town of North Smithfield, RI											
Enterprise Fund - Expenditure Budget											
Sewer Department											
New Acct Number	New Description	Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 3/31/23		Fiscal Year 2024 Department Request		Fiscal Year 2024 Town Administrator Proposal		% Change	% Change
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Proposed Budget	Net Change		
107-4360-50000	Salaries - Sewer	145,937.59	144,899.75	149,606.17	110,212.31	161,468.21	11,862.04	159,828.81	10,222.64	7.93%	7.00%
107-4360-50002	Boards/Commission Secretary Pay - Sewer	3,050.00	2,191.63	3,111.00	2,735.86	3,204.33	93.33	3,204.33	93.33	3.00%	3.06%
107-4360-50010	Overtime - Sewer	3,500.00	-	3,500.00	800.74	3,500.00	-	3,500.00	(0.00)	0.00%	0.00%
107-4360-50020	Longevity - Sewer	7,003.17	10,767.55	9,160.40	3,818.97	4,265.18	(4,895.22)	4,184.12	(4,976.28)	-53.44%	-71.06%
107-4360-50100	MERS Defined Benefit - Sewer	9,069.39	8,949.81	9,684.76	7,323.41	6,563.04	(3,121.72)	6,494.91	(3,189.85)	-32.23%	-35.17%
107-4360-50110	TIAA-CREF Defined Contribution - Sewer	3,058.82	1,664.11	1,587.67	775.53	1,657.33	69.66	1,640.13	52.46	4.39%	1.72%
107-4360-50120	FICA - Sewer	12,382.73	15,952.78	12,828.41	8,565.99	13,361.37	532.96	13,229.75	401.34	4.15%	3.24%
107-4360-50200	Health Insurance - Sewer	14,381.99	14,390.74	15,221.05	10,388.43	16,453.96	1,232.91	15,794.88	573.83	8.10%	3.99%
107-4360-50210	Dental Insurance - Sewer	624.18	624.15	572.81	335.05	211.82	(360.99)	560.05	(12.76)	-63.02%	-2.04%
107-4360-50220	Life Insurance - Sewer	1,064.88	1,068.00	1,067.94	652.66	1,067.94	-	1,055.38	(12.56)	0.00%	-1.18%
107-4360-50230	Medical Reimbursement & Buyback - Sewer	4,675.00	4,675.00	4,675.00	-	4,675.00	-	4,675.00	-	0.00%	0.00%
107-4360-50260	Vacation & Sick Payouts - Sewer	-	56,306.91	-	-	-	-	-	-	#DIV/0!	-
107-4360-50350	Software & Licenses - Sewer	3,475.30	3,350.30	18,587.00	3,551.30	19,284.00	697.00	19,284.00	697.00	3.75%	20.06%
107-4360-50360	Dues & Subscriptions - Sewer	200.00	-	200.00	-	250.00	50.00	250.00	50.00	25.00%	25.00%
107-4360-50370	Education & Training - Sewer	1,106.00	-	1,106.00	-	1,106.00	-	1,106.00	-	0.00%	0.00%
107-4360-50380	Public Utilities - Sewer	38,760.00	33,866.82	30,654.00	18,296.96	31,055.00	401.00	31,055.00	401.00	1.31%	1.03%
107-4360-50385	Communication Utilities - Sewer	4,044.00	3,024.11	3,057.00	2,161.96	3,105.00	48.00	3,105.00	48.00	1.57%	1.19%
107-4360-50430	Maintenance Agreements - Sewer	7,948.00	4,396.26	8,648.00	1,520.68	3,660.00	(4,988.00)	3,660.00	(4,988.00)	-57.68%	-62.76%
107-4360-50470	Supplies - Sewer	9,310.00	5,577.82	9,510.00	3,102.14	7,500.00	(2,010.00)	7,500.00	(2,010.00)	-21.14%	-21.59%
107-4360-50500	Postage - Sewer	-	-	-	-	-	-	1,300.00	1,300.00	#DIV/0!	#DIV/0!
107-4360-50510	Professional Services - Sewer	120,695.23	84,960.39	121,872.18	33,670.31	149,731.03	27,858.85	149,731.03	27,858.85	22.86%	23.08%
107-4360-50560	Equipment Repair & Maintenance - Sewer	12,850.00	10,911.30	12,850.00	3,611.61	12,850.00	-	12,850.00	-	0.00%	0.00%
107-4360-50580	Vehicle Repair & Maintenance - Sewer	1,118.00	293.40	1,118.00	1,613.13	2,078.00	960.00	2,078.00	960.00	85.87%	85.87%
107-4360-50585	Vehicle Fuel - Sewer	4,180.00	4,477.43	4,180.00	2,837.88	4,350.00	170.00	4,350.00	170.00	4.07%	4.07%
107-4360-50620	Debt Service Principle - Sewer	228,805.21	-	231,098.98	-	234,788.70	3,689.72	234,788.70	3,689.72	1.60%	1.61%
107-4360-50625	Debt Service Interest - Sewer	47,540.04	35,738.89	41,436.99	36,802.47	35,209.47	(6,227.52)	35,209.47	(6,227.52)	-15.03%	-13.10%
107-4360-50628	Amortization Def Refunding Loss - Sewer	-	3,325.39	-	-	-	-	-	-	#DIV/0!	-
107-4360-50629	Amortization Bond Premium - Sewer	-	(3,744.89)	-	-	-	-	-	-	#DIV/0!	-
107-4360-51515	Personnel Equipment - Sewer	1,350.00	598.00	1,350.00	1,583.57	1,100.00	(250.00)	1,100.00	(250.00)	-18.52%	-18.52%
107-4360-52915	Insurance Premiums - Sewer	41,768.63	41,593.63	43,100.26	42,799.11	45,139.07	2,038.81	44,729.55	1,629.29	4.73%	3.90%
107-4360-58240	Bad Debt - Sewer	-	(2,043.96)	-	-	-	-	-	-	#DIV/0!	-
107-4360-58250	Depreciation Expense - Sewer	-	423,985.49	-	-	-	-	-	-	#DIV/0!	#DIV/0!
107-4360-58460	Wastewater Treatment - Sewer	1,210,321.97	1,083,856.56	1,270,661.82	960,136.50	1,312,062.71	41,400.89	1,312,062.71	41,400.89	3.26%	3.42%
107-4360-59000	Capital - Sewer	386,825.04	3,371.50	279,160.00	60,057.31	339,470.00	60,310.00	340,840.33	61,680.33	21.60%	15.95%
107-4360-59999	Transfer Out - Sewer	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total Sewer Expenditures		2,325,045.17	1,999,028.87	2,289,605.44	1,203,604.97	2,419,167.16	129,561.72	2,419,167.15	129,561.71	5.66%	5.66%
Prior Year Approved Expenditure Budget		-	-	2,325,045.17	-	2,289,605.44	-	2,289,605.44	-	-	-
Net Change %		-	-	-1.52%	-	5.66%	-	5.66%	-	-	-
Net Change \$		-	-	(35,439.73)	-	129,561.72	-	129,561.71	-	-	-